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May 24, 2005

BY HAND DELIVERY AND E-FILE

Mary L. Cottrell, Secretary
Department of Telecommunications and Energy
One South Station
Boston, MA 02110

Re: Bay State Gas Company, D.T.E. 05-27, Substituted Filing of Information Requests

Dear Ms. Cottrell:

Enclosed for filing, on behalf of Bay State Gas Company ("Bay State"), please find Bay State's substituted responses to the following information requests of the Attorney General:

AG-01-01	AG-01-05	AG-01-12	AG-01-18	AG-01-31	AG-01-33
AG-01-35	AG-01-36	AG-01-40	AG-01-44	AG-01-47	AG-01-57
AG-01-59	AG-01-62	AG-01-65	AG-01-66	AG-01-67	AG-01-71
AG-01-72	AG-01-73	AG-01-75	AG-01-76	AG-01-88	AG-01-91
AG-01-94	AG-01-101	AG-01-103			

Please remove Bay State's May 18, 2005 filing from the Department's files, and substitute this filing for it. As good cause therefor, Bay State would state that its responses to two requests seeking compensation information unknowingly provided information sufficient for its own employees to identify the identities referenced thereon when cross-referenced with an internal personnel database provided by NiSource. The revised responses remove the employee identification number. In every other respect, each of the other responses is identical to those filed on May 18.

Please do not hesitate to telephone me with any questions whatsoever.

Very truly yours,

Patricia M. French

cc: Caroline O'Brien Bulger, Esq., Hearing Officer (1 copy)
A. John Sullivan, DTE (7 copies)
Andreas Thanos, Ass't Director, Gas Division
Alexander Cochis, Assistant Attorney General (4 copies)

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE
FIRST SET OF INFORMATION REQUESTS FROM THE ATTORNEY GENERAL
D. T. E. 05-27

Date: May 18, 2005

Responsible: Stephen H. Bryant, President of Bay State

AG-1-1 Please provide a copy of each exhibit to be presented by the Company or any of its witnesses as it is prepared, along with the workpapers, calculations, formulas, assumptions, and supporting documentation.

Response. Each exhibit prepared by Bay State or its witnesses for use in this proceeding was included in Bay State's initial filing. Any additional exhibits that may be introduced will be provided to the Attorney General and any other party in a manner consistent with the Department's Procedural Rules and the Ground Rules in this proceeding.

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE
FIRST SET OF INFORMATION REQUESTS FROM THE ATTORNEY GENERAL
D. T. E. 05-27

Date: May 18, 2005

Responsible: Stephen H. Bryant, President

AG-1-5: Please provide a list or index, or any document which contains a list or index of the Company's periodic reports (i.e. monthly, quarterly) used internally.

Response: Bay State Gas Company does not maintain a general list, index or any document that catalogues periodic reports used by the Company.

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE
FIRST SET OF INFORMATION REQUESTS FROM THE ATTORNEY GENERAL
D. T. E. 05-27

Date: May 18, 2005

Responsible: Stephen H. Bryant, President
As to Objection: Legal Counsel

AG-1-12: Please provide the earned return on average common equity for the twelve-month periods ending 12/31/1999, /2000, /2001, /2002, /2003, and /2004 for the Company and each of its affiliates.

RESPONSE: Objection. This request seeks ancillary information that is not material to a determination of Bay State Gas Company's rates or common equity cost, but constitutes a fishing expedition that will generate unnecessary work and man-hours to assemble information that not likely to lead to the discovery of admissible or relevant evidence.

Notwithstanding this objection, but rather, specifically maintaining it, below is the information requested for Bay State Gas Company.

Table AG-01-12

12-Month Period <u>Ending</u>	<u>Return</u>
12/31/1999	8.65%
12/31/2000	10.36%
12/31/2001	9.55%
12/31/2002	7.73%
12/31/2003	11.84%
12/31/2004	10.54%

COMMONWEALTH OF MASSACHUSETTS
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D. T. E. 05-27

Date: May 18, 2005

Responsible: Stephen H. Bryant, President

AG-1-18: Please provide a five-year forecast of the Company's construction budget by account.

Response: Bay State's projected construction budget has been forecast as follows:

TABLE AG-1-18

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
	<u>Approved</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
	\$000	\$000	\$000	\$000	\$000	\$000
<u>Class</u>						
New Business	8,824	9,110	9,110	9,110	9,110	9,110
Betterment	0	2,775	2,775	2,775	2,775	2,775
Replacement/Other	11,818	11,343	11,343	11,343	11,343	11,343
Bare Steel Replacement	10,289	22,615	22,615	22,615	22,615	22,615
Support Service	3,910	3,393	3,393	3,393	3,393	3,393
Information Technology	2,840	2,124	1,610	1,380	1,380	1,380
Total Capital	37,681	51,360	50,846	50,616	50,616	50,616

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE
FIRST SET OF INFORMATION REQUESTS FROM THE ATTORNEY GENERAL
D. T. E. 05-27

Date: May 18, 2005

Responsible: Joseph A. Ferro, Manager Regulatory Policy
John A. Skirtich, Consultant (Revenue Requirements)

AG-1-31: Please itemize and quantify all extraordinary income booked by the Company during the years 2003 and 2004.

Response: Bay State Gas Company was permitted by the Department to begin recovery of an exogenous cost in its Local Distribution Adjustment Clause ("LDAC") commencing November 1, 2003. This cost recovery as related to Bay State's request to collect as an exogenous cost Lost Base Revenue ("LBR") not recovered under the Rolling Period Method ("RPM"). The full recovery of this exogenous cost, totaling \$1.4M, was booked by Bay State as income in December of 2003. Bay State received approval to collect the exogenous cost in March 2004 (*Bay State Gas Company*, D.T.E. 03-36 (2004)).

Bay State also requested exogenous cost recovery of LBR for the period of September 2002 through August 2003, with recovery commencing November 1, 2004. The amount of \$2.2 M was booked by Bay State as income in November, 2004. Bay State received approval to collect the exogenous cost in May 2005 (*Bay State Gas Company*, D.T.E. 04-57 (2005)).

Bay State requested exogenous cost recovery of LBR for the period of September 2003 through August 2004, filed for in October 2004. Recovery began in May 2005. Exogenous costs were not recorded by Bay State as income during 2003 or 2004.

The income amounts described in this response are also included in the response to AG-1-66.

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE
FIRST SET OF INFORMATION REQUESTS FROM THE ATTORNEY GENERAL
D.T.E. 05-27

Date: May 18, 2005

Responsible: Joseph A. Ferro, Manager Regulatory Policy

AG-1-33: Please provide a breakdown of the year 2003 and year 2004 Miscellaneous Revenues by source. Please also provide the amount of expenses by account associated with generating these miscellaneous revenues.

Response: The breakdown of Other Gas Revenues (DTE Account 49500) found on Page 43, Line 21 of the Company's Annual Return to the Department is as follows:

Table AG-1-33

Explanation	2003	2004
Interruptible Transportation	(13,578)	208
Production & Storage Revenue	(2,731,242)	1,044,924
DSM Recovery	1,201,033	329,951
Working Capital	660,781	(988,819)
Other Revenue	34,896	93,340
Total	(848,112)	479,604

Interruptible Transportation – the expenses associated with this revenue are gas costs. These costs are included in the Cost of Gas Adjustment (CGA) filings.

Production and Storage - Bay State is allowed to recover its Production and Storage costs through its CGA recovery mechanism. The amounts listed above reflect the difference between the recovery recorded in revenues by rate class based on actual billings and the amount allowed per Department order.

DSM Recovery

2003

- Includes amounts for Interest Normalization of \$97,900,
- Exogenous Factor Revenue of \$1,455,000.
- Difference between the allowed revenue recovery of costs and the actual amounts recovered in customer billings:
 - Allowed \$1,372,200
 - Actual recovery \$1,724,000
 - Net (\$351,800)

2004

- Includes amounts for Interest Normalization of \$151,430,
- Exogenous Factor Revenue of \$2,279,844.
- Difference between the allowed recovery of costs and the actual amounts recovered in customer billings:
 - Allowed \$1,224,167
 - Actual Recovery \$3,325,490
 - Net (\$2,101,323)

Working Capital - represents carrying cost allowance amounts for various cost deferrals including Gas Costs, Bad Debts and DSM.

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE
FIRST SET OF INFORMATION REQUESTS FROM THE ATTORNEY GENERAL
D. T. E. 05-27

Date: May 18, 2005

Responsible: John E. Skirtich, Consultant

AG-1-35: Please itemize and quantify all NISOURCE and Company employee bonuses and incentive compensation plan payments incurred during the years 2002, 2003, and 2004.

Response: Please see Attachments AG-1-35a, AG-1-35b, and AG-1-35c for the bonuses and incentive compensation plan payments to Company employees during 2002, 2003, and 2004. NiSource Inc. has no employees.

**Bay State Gas Company
2004 Union Employees**

D. T. E. 05-27
Attachment AG-1-35a
Witness: J. E. Skirtich

Employee	2004 Incentive	Employee	2004 Incentive	Employee	2004 Incentive	Employee	2004 Incentive
XXXXXX	\$7.00	XXXXXX	\$28.00	XXXXXX	\$289.75	XXXXXX	\$7.00
XXXXXX	\$7.00	XXXXXX	\$553.16	XXXXXX	\$10.00	XXXXXX	\$7.00
XXXXXX	\$21.00	XXXXXX	\$15.00	XXXXXX	\$5.00	XXXXXX	\$7.00
XXXXXX	\$14.00	XXXXXX	\$35.00	XXXXXX	\$35.00	XXXXXX	\$14.00
XXXXXX	\$21.00	XXXXXX	\$28.00	XXXXXX	\$7.00	XXXXXX	\$7.00
XXXXXX	\$7.00	XXXXXX	\$21.00	XXXXXX	\$7.00	XXXXXX	\$7.00
XXXXXX	\$14.00	XXXXXX	\$21.00	XXXXXX	\$28.00	XXXXXX	\$218.74
XXXXXX	\$7.00	XXXXXX	\$28.00	XXXXXX	\$28.00	XXXXXX	\$7.00
XXXXXX	\$7.00	XXXXXX	\$21.00	XXXXXX	\$7.00	XXXXXX	\$21.00
XXXXXX	\$7.00	XXXXXX	\$7.00	XXXXXX	\$35.00	XXXXXX	\$21.00
XXXXXX	\$981.02	XXXXXX	\$14.00	XXXXXX	\$7.00	XXXXXX	\$7.00
XXXXXX	\$35.00	XXXXXX	\$7.00	XXXXXX	\$28.00	XXXXXX	\$7.00
XXXXXX	\$5.00	XXXXXX	\$461.93	XXXXXX	\$7.00	XXXXXX	\$7.00
XXXXXX	\$21.00	XXXXXX	\$10.00	XXXXXX	\$14.00	XXXXXX	\$207.57
XXXXXX	\$7.00	XXXXXX	\$14.00	XXXXXX	\$326.46	XXXXXX	\$5.00
XXXXXX	\$14.00	XXXXXX	\$7.00	XXXXXX	\$20.00	XXXXXX	\$14.00
XXXXXX	\$1,198.05	XXXXXX	\$14.00	XXXXXX	\$5.00	XXXXXX	\$7.00
XXXXXX	\$10.00	XXXXXX	\$7.00	XXXXXX	\$10.00	XXXXXX	\$7.00
XXXXXX	\$5.00	XXXXXX	\$14.00	XXXXXX	\$14.00	XXXXXX	\$7.00
XXXXXX	\$10.00	XXXXXX	\$477.89	XXXXXX	\$21.00	XXXXXX	\$56.00
XXXXXX	\$42.00	XXXXXX	\$15.00	XXXXXX	\$21.00	XXXXXX	\$42.00
XXXXXX	\$28.00	XXXXXX	\$10.00	XXXXXX	\$7.00	XXXXXX	\$21.00
XXXXXX	\$14.00	XXXXXX	\$7.00	XXXXXX	\$14.00	XXXXXX	\$7.00
XXXXXX	\$35.00	XXXXXX	\$14.00	XXXXXX	\$7.00	XXXXXX	\$28.00
XXXXXX	\$42.00	XXXXXX	\$7.00	XXXXXX	\$14.00	XXXXXX	\$220.49
XXXXXX	\$49.00	XXXXXX	\$7.00	XXXXXX	\$7.00	XXXXXX	\$25.00
XXXXXX	\$7.00	XXXXXX	\$424.88	XXXXXX	\$349.71	XXXXXX	\$25.00
XXXXXX	\$14.00	XXXXXX	\$5.00	XXXXXX	\$10.00	XXXXXX	\$10.00
XXXXXX	\$14.00	XXXXXX	\$15.00	XXXXXX	\$5.00	XXXXXX	\$7.00
XXXXXX	\$14.00	XXXXXX	\$343.00	XXXXXX	\$14.00	XXXXXX	\$7.00
XXXXXX	\$986.07	XXXXXX	\$14.00	XXXXXX	\$7.00	XXXXXX	\$7.00
XXXXXX	\$15.00	XXXXXX	\$497.84	XXXXXX	\$14.00	XXXXXX	\$14.00
XXXXXX	\$28.00	XXXXXX	\$165.00	XXXXXX	\$14.00	XXXXXX	\$7.00
XXXXXX	\$14.00	XXXXXX	\$10.00	XXXXXX	\$21.00	XXXXXX	\$7.00
XXXXXX	\$14.00	XXXXXX	\$207.86	XXXXXX	\$14.00	XXXXXX	\$7.00
XXXXXX	\$14.00	XXXXXX	\$14.00	XXXXXX	\$14.00	XXXXXX	\$7.00
XXXXXX	\$7.00	XXXXXX	\$14.00	XXXXXX	\$311.80	XXXXXX	\$7.00
XXXXXX	\$14.00	XXXXXX	\$14.00	XXXXXX	\$10.00	XXXXXX	\$227.29
XXXXXX	\$28.00	XXXXXX	\$7.00	XXXXXX	\$10.00	XXXXXX	\$10.00
XXXXXX	\$7.00	XXXXXX	\$7.00	XXXXXX	\$28.00	XXXXXX	\$7.00
XXXXXX	\$7.00	XXXXXX	\$7.00	XXXXXX	\$42.00	XXXXXX	\$42.00
XXXXXX	\$614.46	XXXXXX	\$7.00	XXXXXX	\$14.00	XXXXXX	\$14.00
XXXXXX	\$10.00	XXXXXX	\$7.00	XXXXXX	\$203.78	XXXXXX	\$21.00
XXXXXX	\$10.00	XXXXXX	\$21.00	XXXXXX	\$35.00	XXXXXX	\$21.00
XXXXXX	\$615.57	XXXXXX	\$14.00	XXXXXX	\$20.00	XXXXXX	\$7.00

**Bay State Gas Company
2004 Union Employees**

D. T. E. 05-27
Attachment AG-1-35a
Witness: J. E. Skirtich

Employee	2004 Incentive	Employee	2004 Incentive	Employee	2004 Incentive	Employee	2004 Incentive
XXXXXX	\$7.00	XXXXXX	\$326.89	XXXXXX	\$1,218.19	XXXXXX	\$420.00
XXXXXX	\$35.00	XXXXXX	\$2,110.86	XXXXXX	\$2,580.26	XXXXXX	\$140.00
XXXXXX	\$14.00	XXXXXX	\$560.00	XXXXXX	\$1,779.30	XXXXXX	\$140.00
XXXXXX	\$216.31	XXXXXX	\$280.00	XXXXXX	\$2,156.17	XXXXXX	\$2,251.82
XXXXXX	\$15.00	XXXXXX	\$1,941.30	XXXXXX	\$917.40	XXXXXX	\$1,794.85
XXXXXX	\$40.00	XXXXXX	\$1,650.00	XXXXXX	\$5.00	XXXXXX	\$587.77
XXXXXX	\$21.00	XXXXXX	\$1,889.09	XXXXXX	\$2,664.36	XXXXXX	\$140.00
XXXXXX	\$42.00	XXXXXX	\$2,384.25	XXXXXX	\$2,126.54	XXXXXX	\$700.00
XXXXXX	\$28.00	XXXXXX	\$700.00	XXXXXX	\$1,840.67	XXXXXX	\$2,107.70
XXXXXX	\$10.00	XXXXXX	\$1,657.12	XXXXXX	\$1,824.95	XXXXXX	\$280.00
XXXXXX	\$10.00	XXXXXX	\$1,792.67	XXXXXX	\$2,164.08	XXXXXX	\$140.00
XXXXXX	\$35.00	XXXXXX	\$2,047.41	XXXXXX	\$261.66	XXXXXX	\$280.00
XXXXXX	\$14.00	XXXXXX	\$2,021.24	XXXXXX	\$700.00	XXXXXX	\$1,420.50
XXXXXX	\$7.00	XXXXXX	\$908.14	XXXXXX	\$1,576.01	XXXXXX	\$700.00
XXXXXX	\$21.00	XXXXXX	\$1,150.20	XXXXXX	\$1,366.18	XXXXXX	\$2,199.99
XXXXXX	\$14.00	XXXXXX	\$420.00	XXXXXX	\$426.10	XXXXXX	\$1,741.94
XXXXXX	\$14.00	XXXXXX	\$1,410.99	XXXXXX	\$1,804.36	XXXXXX	\$1,389.66
XXXXXX	\$7.00	XXXXXX	\$700.00	XXXXXX	\$1,637.64	XXXXXX	\$700.00
XXXXXX	\$15.00	XXXXXX	\$1,542.24	XXXXXX	\$1,684.12	XXXXXX	\$1,957.56
XXXXXX	\$140.00	XXXXXX	\$700.00	XXXXXX	\$140.00	XXXXXX	\$1,984.99
XXXXXX	\$21.00	XXXXXX	\$2,356.72	XXXXXX	\$140.00	XXXXXX	\$50.00
XXXXXX	\$15.00	XXXXXX	\$700.00	XXXXXX	\$560.00	XXXXXX	\$5.00
XXXXXX	\$21.00	XXXXXX	\$1,724.77	XXXXXX	\$1,932.23	XXXXXX	\$65.00
XXXXXX	\$14.00	XXXXXX	\$2,012.65	XXXXXX	\$1,706.81	XXXXXX	\$2,101.30
XXXXXX	\$5.00	XXXXXX	\$1,650.00	XXXXXX	\$2,694.16	XXXXXX	\$1,650.00
XXXXXX	\$50.00	XXXXXX	\$1,423.79	XXXXXX	\$3,614.06	XXXXXX	\$1,157.26
XXXXXX	\$10.00	XXXXXX	\$2,526.04	XXXXXX	\$1,884.64	XXXXXX	\$1,166.15
XXXXXX	\$5.00	XXXXXX	\$2,330.97	XXXXXX	\$1,206.52	XXXXXX	\$280.00
XXXXXX	\$318.72	XXXXXX	\$2,176.78	XXXXXX	\$140.00	XXXXXX	\$140.00
XXXXXX	\$1,004.86	XXXXXX	\$233.30	XXXXXX	\$140.00	XXXXXX	\$140.00
XXXXXX	\$1,928.63	XXXXXX	\$1,689.09	XXXXXX	\$140.00	XXXXXX	\$140.00
XXXXXX	\$700.00	XXXXXX	\$307.45	XXXXXX	\$1,735.06	XXXXXX	\$1,871.80
XXXXXX	\$1,571.39	XXXXXX	\$1,955.76	XXXXXX	\$2,276.35	XXXXXX	\$1,250.81
XXXXXX	\$2,780.63	XXXXXX	\$1,805.94	XXXXXX	\$1,650.00	XXXXXX	\$5.00
XXXXXX	\$80.08	XXXXXX	\$1,452.71	XXXXXX	\$1,513.80	XXXXXX	\$5.00
XXXXXX	\$700.00	XXXXXX	\$140.00	XXXXXX	\$700.00	XXXXXX	\$2,176.86
XXXXXX	\$1,326.35	XXXXXX	\$560.00	XXXXXX	\$2,073.90	XXXXXX	\$3,327.75
XXXXXX	\$2,423.19	XXXXXX	\$1,678.49	XXXXXX	\$2,201.49	XXXXXX	\$3,038.74
XXXXXX	\$1,994.22	XXXXXX	\$2,363.16	XXXXXX	\$1,301.94	XXXXXX	\$1,609.19
XXXXXX	\$241.22	XXXXXX	\$2,742.80	XXXXXX	\$1,650.00	XXXXXX	\$1,240.78
XXXXXX	\$280.00	XXXXXX	\$15.00	XXXXXX	\$1,759.20	XXXXXX	\$2,461.81
XXXXXX	\$140.00	XXXXXX	\$1,807.80	XXXXXX	\$2,399.31	XXXXXX	\$527.25
XXXXXX	\$140.00	XXXXXX	\$10.00	XXXXXX	\$140.00	XXXXXX	\$0.00
XXXXXX	\$140.00	XXXXXX	\$5.00	XXXXXX	\$560.00	XXXXXX	\$1,999.80
XXXXXX	\$1,924.02	XXXXXX	\$169.28	XXXXXX	\$1,816.83	XXXXXX	\$389.02

**Bay State Gas Company
2004 Union Employees**

D. T. E. 05-27
Attachment AG-1-35a
Witness: J. E. Skirtich

Employee	2004 Incentive	Employee	2004 Incentive	Employee	2004 Incentive	Employee	2004 Incentive
XXXXX	\$2,587.72	XXXXX	\$1,093.27	XXXXX	\$140.00	XXXXX	\$2,509.93
XXXXX	\$2,253.04	XXXXX	\$700.00	XXXXX	\$280.00	XXXXX	\$700.00
XXXXX	\$1,226.27	XXXXX	\$1,618.42	XXXXX	\$1,837.56	XXXXX	\$2,078.33
XXXXX	\$2,169.98	XXXXX	\$280.00	XXXXX	\$700.00	XXXXX	\$140.00
XXXXX	\$1,826.39	XXXXX	\$420.00	XXXXX	\$1,905.81	XXXXX	\$280.00
XXXXX	\$1,782.20	XXXXX	\$2,159.24	XXXXX	\$700.00	XXXXX	\$280.00
XXXXX	\$903.92	XXXXX	\$280.00	XXXXX	\$1,769.70	XXXXX	\$1,863.57
XXXXX	\$1,633.04	XXXXX	\$420.00	XXXXX	\$280.00	XXXXX	\$2,828.87
XXXXX	\$1,290.05	XXXXX	\$140.00	XXXXX	\$280.00	XXXXX	\$700.00
XXXXX	\$137.60	XXXXX	\$140.00	XXXXX	\$700.00	XXXXX	\$1,573.47
XXXXX	\$937.94	XXXXX	\$1,742.16	XXXXX	\$1,521.43	XXXXX	\$140.00
XXXXX	\$1,818.69	XXXXX	\$140.00	XXXXX	\$2,032.88	XXXXX	\$140.00
XXXXX	\$937.94	XXXXX	\$700.00	XXXXX	\$2,777.30	XXXXX	\$280.00
XXXXX	\$1,503.56	XXXXX	\$1,716.59	XXXXX	\$140.00	XXXXX	\$140.00
XXXXX	\$679.36	XXXXX	\$2,127.19	XXXXX	\$280.00	XXXXX	\$2,263.87
XXXXX	\$1,086.68	XXXXX	\$1,115.37	XXXXX	\$140.00	XXXXX	\$10.00
XXXXX	\$1,070.39	XXXXX	\$700.00	XXXXX	\$140.00	XXXXX	\$140.00
XXXXX	\$1,102.19	XXXXX	\$1,936.94	XXXXX	\$1,660.56	XXXXX	\$140.00
XXXXX	\$140.00	XXXXX	\$2,727.72	XXXXX	\$700.00	XXXXX	\$140.00
XXXXX	\$140.00	XXXXX	\$2,022.96	XXXXX	\$7.00	XXXXX	\$420.00
XXXXX	\$140.00	XXXXX	\$2,665.01	XXXXX	\$1,795.96	XXXXX	\$1,770.51
XXXXX	\$140.00	XXXXX	\$5.00	XXXXX	\$140.00	XXXXX	\$15.00
XXXXX	\$140.00	XXXXX	\$140.00	XXXXX	\$140.00	XXXXX	\$2,017.55
XXXXX	\$1,328.24	XXXXX	\$140.00	XXXXX	\$140.00	XXXXX	\$280.00
XXXXX	\$1,949.28	XXXXX	\$140.00	XXXXX	\$240.00	XXXXX	\$140.00
XXXXX	\$2,350.85	XXXXX	\$140.00	XXXXX	\$1,790.26	XXXXX	\$140.00
XXXXX	\$2,421.34	XXXXX	\$140.00	XXXXX	\$140.00	XXXXX	\$140.00
XXXXX	\$2,208.03	XXXXX	\$1,574.53	XXXXX	\$140.00	XXXXX	\$1,509.10
XXXXX	\$1,070.39	XXXXX	\$2,250.23	XXXXX	\$560.00	XXXXX	\$1,710.14
XXXXX	\$1,802.55	XXXXX	\$2,682.58	XXXXX	\$140.00	XXXXX	\$280.00
XXXXX	\$20.00	XXXXX	\$1,115.37	XXXXX	\$2,796.47	XXXXX	\$140.00
XXXXX	\$15.00	XXXXX	\$1,109.52	XXXXX	\$1,650.00	XXXXX	\$140.00
XXXXX	\$140.00	XXXXX	\$0.00	XXXXX	\$1,371.20	XXXXX	\$140.00
XXXXX	\$140.00	XXXXX	\$958.88	XXXXX	\$1,482.12	XXXXX	\$280.00
XXXXX	\$140.00	XXXXX	\$1,650.00	XXXXX	\$700.00	XXXXX	\$2,268.47
XXXXX	\$280.00	XXXXX	\$1,204.84	XXXXX	\$1,995.71	XXXXX	\$420.00
XXXXX	\$140.00	XXXXX	\$798.57	XXXXX	\$560.00	XXXXX	\$280.00
XXXXX	\$1,658.01	XXXXX	\$1,093.66	XXXXX	\$420.00	XXXXX	\$280.00
XXXXX	\$561.61	XXXXX	\$140.00	XXXXX	\$140.00	XXXXX	\$7.00
XXXXX	\$1,070.39	XXXXX	\$560.00	XXXXX	\$140.00	XXXXX	\$7.00
XXXXX	\$1,650.00	XXXXX	\$1,845.69	XXXXX	\$140.00	XXXXX	\$2,264.92
XXXXX	\$1,981.98	XXXXX	\$5.00	XXXXX	\$1,977.43	XXXXX	\$5.00
XXXXX	\$45.00	XXXXX	\$1,114.60	XXXXX	\$5.00	XXXXX	\$1,709.60
XXXXX	\$1,071.66	XXXXX	\$140.00	XXXXX	\$1,163.67	XXXXX	\$280.00
XXXXX	\$65.00	XXXXX	\$420.00	XXXXX	\$1,335.76	XXXXX	\$280.00

**Bay State Gas Company
2004 Union Employees**

D. T. E. 05-27
Attachment AG-1-35a
Witness: J. E. Skirtich

Employee	2004 Incentive	Employee	2004 Incentive	Employee	2004 Incentive	Employee	2004 Incentive
XXXXX	\$140.00	XXXXX	\$1,863.85	XXXXX	\$1,669.88	XXXXX	\$1,389.48
XXXXX	\$1,650.00	XXXXX	\$140.00	XXXXX	\$1,085.57	XXXXX	\$3,767.64
XXXXX	\$1,919.48	XXXXX	\$140.00	XXXXX	\$280.00	XXXXX	\$120.00
XXXXX	\$1,775.97	XXXXX	\$280.00	XXXXX	\$280.00	XXXXX	\$821.07
XXXXX	\$1,599.51	XXXXX	\$2,175.72	XXXXX	\$280.00	XXXXX	\$560.00
XXXXX	\$2,143.37	XXXXX	\$431.48	XXXXX	\$2,031.20	XXXXX	\$1,650.00
XXXXX	\$10.00	XXXXX	\$1,921.94	XXXXX	\$2,629.49	XXXXX	\$1,597.79
XXXXX	\$5.00	XXXXX	\$811.08	XXXXX	\$15.00	XXXXX	\$503.72
XXXXX	\$140.00	XXXXX	\$1,604.41	XXXXX	\$140.00	XXXXX	\$2,358.51
XXXXX	\$140.00	XXXXX	\$280.00	XXXXX	\$140.00	XXXXX	\$280.00
XXXXX	\$140.00	XXXXX	\$140.00	XXXXX	\$280.00	XXXXX	\$280.00
XXXXX	\$140.00	XXXXX	\$2,353.77	XXXXX	\$280.00	XXXXX	\$1,872.12
XXXXX	\$280.00	XXXXX	\$1,873.60	XXXXX	\$140.00	XXXXX	\$782.44
XXXXX	\$140.00	XXXXX	\$3,266.22	XXXXX	\$1,757.78	XXXXX	\$1,629.59
XXXXX	\$1,621.53	XXXXX	\$560.00	XXXXX	\$5.00	XXXXX	\$1,041.02
XXXXX	\$140.00	XXXXX	\$1,715.26	XXXXX	\$1,385.74	XXXXX	\$1,166.64
XXXXX	\$280.00	XXXXX	\$700.00	XXXXX	\$1,892.16	XXXXX	\$1,776.01
XXXXX	\$140.00	XXXXX	\$1,569.08	XXXXX	\$2,545.42	XXXXX	\$2,214.77
XXXXX	\$1,358.20	XXXXX	\$2,857.62	XXXXX	\$0.00	XXXXX	\$2,570.12
XXXXX	\$140.00	XXXXX	\$1,076.98	XXXXX	\$1,071.72	XXXXX	\$560.00
XXXXX	\$420.00	XXXXX	\$280.00	XXXXX	\$3,300.00	XXXXX	\$1,870.99
XXXXX	\$2,129.51	XXXXX	\$140.00	XXXXX	\$1,183.95	XXXXX	\$560.00
XXXXX	\$20.00	XXXXX	\$140.00	XXXXX	\$540.00	XXXXX	\$1,531.09
XXXXX	\$10.00	XXXXX	\$1,806.79	XXXXX	\$1,473.90	XXXXX	\$560.00
XXXXX	\$140.00	XXXXX	\$5.00	XXXXX	\$1,866.08	XXXXX	\$1,636.59
XXXXX	\$140.00	XXXXX	\$1,747.81	XXXXX	\$1,650.00	XXXXX	\$140.00
XXXXX	\$280.00	XXXXX	\$5.00	XXXXX	\$2,273.85	XXXXX	\$140.00
XXXXX	\$2,736.36	XXXXX	\$140.00	XXXXX	\$15.00	XXXXX	\$420.00
XXXXX	\$560.00	XXXXX	\$140.00	XXXXX	\$10.00	XXXXX	\$2,078.13
XXXXX	\$1,454.30	XXXXX	\$140.00	XXXXX	\$1,731.88	XXXXX	\$140.00
XXXXX	\$277.68	XXXXX	\$140.00	XXXXX	\$1,650.00	XXXXX	\$140.00
XXXXX	\$2,212.91	XXXXX	\$1,809.26	XXXXX	\$1,495.31	XXXXX	\$280.00
XXXXX	\$333.40	XXXXX	\$1,422.38	XXXXX	\$2,019.66	XXXXX	\$2,150.47
XXXXX	\$2,566.13	XXXXX	\$1,650.00	XXXXX	\$5.00	XXXXX	\$280.00
XXXXX	\$2,513.58	XXXXX	\$1,839.70	XXXXX	\$140.00	XXXXX	\$560.00
XXXXX	\$20.00	XXXXX	\$1,021.40	XXXXX	\$140.00	XXXXX	\$2,260.87
XXXXX	\$1,650.00	XXXXX	\$560.00	XXXXX	\$280.00	XXXXX	\$5.00
XXXXX	\$1,059.35	XXXXX	\$2,431.17	XXXXX	\$1,377.68	XXXXX	\$280.00
XXXXX	\$1,961.60	XXXXX	\$560.00	XXXXX	\$1,650.00	XXXXX	\$140.00
XXXXX	\$990.02	XXXXX	\$1,584.19	XXXXX	\$874.51	XXXXX	\$140.00
XXXXX	\$2,530.32	XXXXX	\$1,118.47	XXXXX	\$2,375.11	XXXXX	\$1,771.40
XXXXX	\$140.00	XXXXX	\$1,398.63	XXXXX	\$2,379.53	XXXXX	\$14.00
XXXXX	\$140.00	XXXXX	\$140.00	XXXXX	\$280.00	XXXXX	\$7.00
XXXXX	\$140.00	XXXXX	\$280.00	XXXXX	\$140.00	XXXXX	\$1,363.34
XXXXX	\$140.00	XXXXX	\$140.00	XXXXX	\$140.00	XXXXX	\$5.00

**Bay State Gas Company
2004 Union Employees**

D. T. E. 05-27
Attachment AG-1-35a
Witness: J. E. Skirtich

Employee	2004 Incentive	Employee	2004 Incentive	Employee	2004 Incentive	Employee	2004 Incentive
XXXXX	\$1,035.32	XXXXX	\$140.00	XXXXX	\$15.00	XXXXX	\$1,650.00
XXXXX	\$1,122.14	XXXXX	\$140.00	XXXXX	\$420.00	XXXXX	\$2,630.79
XXXXX	\$140.00	XXXXX	\$2,162.77	XXXXX	\$2,160.83	XXXXX	\$5.00
XXXXX	\$140.00	XXXXX	\$560.00	XXXXX	\$1,628.72	XXXXX	\$140.00
XXXXX	\$140.00	XXXXX	\$2,136.01	XXXXX	\$140.00	XXXXX	\$420.00
XXXXX	\$140.00	XXXXX	\$5.00	XXXXX	\$140.00	XXXXX	\$280.00
XXXXX	\$1,499.08	XXXXX	\$10.00	XXXXX	\$140.00	XXXXX	\$1,664.01
XXXXX	\$560.00	XXXXX	\$1,072.25	XXXXX	\$140.00	XXXXX	\$420.00
XXXXX	\$2,055.44	XXXXX	\$1,261.84	XXXXX	\$2,057.39	XXXXX	\$420.00
XXXXX	\$1,207.69	XXXXX	\$2,488.58	XXXXX	\$140.00	XXXXX	\$1,330.00
XXXXX	\$938.85	XXXXX	\$140.00	XXXXX	\$140.00	XXXXX	\$0.00
XXXXX	\$3,217.61	XXXXX	\$280.00	XXXXX	\$140.00	XXXXX	\$212.56
XXXXX	\$2,401.82	XXXXX	\$140.00	XXXXX	\$280.00	XXXXX	\$951.22
XXXXX	\$5.00	XXXXX	\$1,710.89	XXXXX	\$1,887.36	XXXXX	\$1,196.90
XXXXX	\$10.00	XXXXX	\$280.00	XXXXX	\$1,313.49	XXXXX	\$5.00
XXXXX	\$20.00	XXXXX	\$280.00	XXXXX	\$560.00	XXXXX	\$1,122.29
XXXXX	\$2,517.52	XXXXX	\$1,650.00	XXXXX	\$1,223.70	XXXXX	\$15.00
XXXXX	\$2,403.23	XXXXX	\$1,996.55	XXXXX	\$1,111.88	XXXXX	\$280.00
XXXXX	\$840.00	XXXXX	\$420.00	XXXXX	\$140.00	XXXXX	\$140.00
XXXXX	\$140.00	XXXXX	\$140.00	XXXXX	\$560.00	XXXXX	\$140.00
XXXXX	\$1,598.01	XXXXX	\$420.00	XXXXX	\$1,732.24	XXXXX	\$1,650.00
XXXXX	\$5.00	XXXXX	\$2,224.35	XXXXX	\$1,650.00	XXXXX	\$1,501.58
XXXXX	\$10.00	XXXXX	\$10.00	XXXXX	\$2,796.92	XXXXX	\$14.00
XXXXX	\$1,184.41	XXXXX	\$10.00	XXXXX	\$1,452.92	XXXXX	\$7.00
XXXXX	\$1,761.49	XXXXX	\$1,862.41	XXXXX	\$2,027.68	XXXXX	\$14.00
XXXXX	\$1,705.16	XXXXX	\$280.00	XXXXX	\$1,544.83	XXXXX	\$14.00
XXXXX	\$2,049.88	XXXXX	\$280.00	XXXXX	\$2,123.63	XXXXX	\$14.00
XXXXX	\$2,086.12	XXXXX	\$280.00	XXXXX	\$20.00	XXXXX	\$1,136.30
XXXXX	\$1,707.38	XXXXX	\$1,477.59	XXXXX	\$420.00	XXXXX	\$10.00
XXXXX	\$40.00	XXXXX	\$1,081.73	XXXXX	\$280.00	XXXXX	\$5.00
XXXXX	\$2,195.32	XXXXX	\$1,112.27	XXXXX	\$280.00	XXXXX	\$982.25
XXXXX	\$25.00	XXXXX	\$1,650.00	XXXXX	\$1,698.80	XXXXX	\$1,650.00
XXXXX	\$5.00	XXXXX	\$1,670.71	XXXXX	\$1,106.59	XXXXX	\$1,377.14
XXXXX	\$5.00	XXXXX	\$2,201.17	XXXXX	\$280.00	XXXXX	\$1,628.41
XXXXX	\$1,102.19	XXXXX	\$7.00	XXXXX	\$140.00	XXXXX	\$1,136.59
XXXXX	\$859.75	XXXXX	\$293.54	XXXXX	\$280.00	XXXXX	\$2,460.57
XXXXX	\$1,826.88	XXXXX	\$539.12	XXXXX	\$140.00	XXXXX	\$10.00
XXXXX	\$280.00	XXXXX	\$7.00	XXXXX	\$420.00	XXXXX	\$5.00
XXXXX	\$140.00	XXXXX	\$14.00	XXXXX	\$1,860.60	XXXXX	\$2,000.81
XXXXX	\$560.00	XXXXX	\$7.00	XXXXX	\$296.40	XXXXX	\$2,287.98
XXXXX	\$1,952.79	XXXXX	\$7.00	XXXXX	\$2,335.25	XXXXX	\$1,844.43
XXXXX	\$280.00	XXXXX	\$7.00	XXXXX	\$5.00	XXXXX	\$943.71
XXXXX	\$140.00	XXXXX	\$1,221.68	XXXXX	\$15.00	XXXXX	\$201.24
XXXXX	\$140.00	XXXXX	\$5.00	XXXXX	\$2,005.65	XXXXX	\$908.37

**Bay State Gas Company
2004 Union Employees**

D. T. E. 05-27
Attachment AG-1-35a
Witness: J. E. Skirtich

Employee	2004 Incentive	Employee	2004 Incentive	Employee	2004 Incentive	Employee	2004 Incentive
XXXXXX	\$140.00	XXXXXX	\$1,852.11	XXXXXX	\$7.00	XXXXXX	\$1,726.71
XXXXXX	\$280.00	XXXXXX	\$185.52	XXXXXX	\$1,240.99	XXXXXX	\$420.00
XXXXXX	\$140.00	XXXXXX	\$1,381.24	XXXXXX	\$1,391.39	XXXXXX	\$140.00
XXXXXX	\$1,602.84	XXXXXX	\$988.93	XXXXXX	\$140.00	XXXXXX	\$140.00
XXXXXX	\$280.00	XXXXXX	\$990.02	XXXXXX	\$140.00	XXXXXX	\$1,530.42
XXXXXX	\$280.00	XXXXXX	\$35.00	XXXXXX	\$140.00	XXXXXX	\$5.00
XXXXXX	\$1,684.99	XXXXXX	\$14.00	XXXXXX	\$1,380.24	XXXXXX	\$5.00
XXXXXX	\$560.00	XXXXXX	\$28.00	XXXXXX	\$1,040.52	XXXXXX	\$5.00
XXXXXX	\$1,653.81	XXXXXX	\$14.00	XXXXXX	\$35.00	XXXXXX	\$1,295.69
XXXXXX	\$560.00	XXXXXX	\$14.00	XXXXXX	\$7.00	XXXXXX	\$420.00
XXXXXX	\$280.00	XXXXXX	\$7.00	XXXXXX	\$14.00	XXXXXX	\$1,115.78
XXXXXX	\$280.00	XXXXXX	\$7.00	XXXXXX	\$7.00	XXXXXX	\$1,567.44
XXXXXX	\$280.00	XXXXXX	\$7.00	XXXXXX	\$21.00	XXXXXX	\$1,974.17
XXXXXX	\$1,375.28	XXXXXX	\$35.00	XXXXXX	\$7.00	XXXXXX	\$1,824.33
XXXXXX	\$5.00	XXXXXX	\$1,035.24	XXXXXX	\$650.35	XXXXXX	\$1,610.78
XXXXXX	\$1,661.10	XXXXXX	\$20.00	XXXXXX	\$10.00	XXXXXX	\$1,885.93
XXXXXX	\$1,650.00	XXXXXX	\$20.00	XXXXXX	\$5.00	XXXXXX	\$15.00
XXXXXX	\$1,355.42	XXXXXX	\$2,792.73	XXXXXX	\$10.00	XXXXXX	\$5.00
XXXXXX	\$2,601.57	XXXXXX	\$948.34	XXXXXX	\$985.61	XXXXXX	\$5.00
XXXXXX	\$280.00	XXXXXX	\$1,010.66	XXXXXX	\$1,358.33	XXXXXX	\$14.00
XXXXXX	\$560.00	XXXXXX	\$7.00	XXXXXX	\$189.76	XXXXXX	\$14.00
XXXXXX	\$1,270.97	XXXXXX	\$7.00	XXXXXX	\$1,847.72	XXXXXX	\$14.00
XXXXXX	\$140.00	XXXXXX	\$28.00	XXXXXX	\$1,028.65	XXXXXX	\$7.00
XXXXXX	\$140.00	XXXXXX	\$7.00	XXXXXX	\$5.00	XXXXXX	\$1,153.65
XXXXXX	\$140.00	XXXXXX	\$14.00	XXXXXX	\$5.00	XXXXXX	\$77.00
XXXXXX	\$1,650.00	XXXXXX	\$21.00	XXXXXX	\$7.00	XXXXXX	\$56.00
XXXXXX	\$1,519.59	XXXXXX	\$14.00	XXXXXX	\$7.00	XXXXXX	\$28.00
XXXXXX	\$5.00	XXXXXX	\$21.00	XXXXXX	\$7.00	XXXXXX	\$21.00
XXXXXX	\$5.00	XXXXXX	\$7.00	XXXXXX	\$7.00	XXXXXX	\$28.00
XXXXXX	\$140.00	XXXXXX	\$14.00	XXXXXX	\$7.00	XXXXXX	\$1,109.91
XXXXXX	\$140.00	XXXXXX	\$1,037.02	XXXXXX	\$14.00	XXXXXX	\$15.00
XXXXXX	\$140.00	XXXXXX	\$20.00	XXXXXX	\$1,022.64	XXXXXX	\$25.00
XXXXXX	\$1,824.12	XXXXXX	\$5.00	XXXXXX	\$10.00	XXXXXX	\$1,308.87
XXXXXX	\$280.00	XXXXXX	\$25.00	XXXXXX	\$10.00	XXXXXX	\$10.00
XXXXXX	\$140.00	XXXXXX	\$7.00	XXXXXX	\$1,650.00	XXXXXX	\$10.00
XXXXXX	\$1,650.00	XXXXXX	\$7.00	XXXXXX	\$1,041.64	XXXXXX	\$1,650.00
XXXXXX	\$1,605.41	XXXXXX	\$7.00	XXXXXX	\$30.00	XXXXXX	\$42.00
XXXXXX	\$1,650.00	XXXXXX	\$7.00	XXXXXX	\$15.00	XXXXXX	\$42.00
XXXXXX	\$2,555.75	XXXXXX	\$1,018.14	XXXXXX	\$20.00	XXXXXX	\$7.00
XXXXXX	\$15.00	XXXXXX	\$5.00	XXXXXX	\$961.77	XXXXXX	\$21.00
XXXXXX	\$5.00	XXXXXX	\$5.00	XXXXXX	\$818.92	XXXXXX	\$1,194.24
XXXXXX	\$5.00	XXXXXX	\$5.00	XXXXXX	\$1,434.98	XXXXXX	\$15.00
XXXXXX	\$3,671.57	XXXXXX	\$28.00	XXXXXX	\$140.00	XXXXXX	\$991.60
XXXXXX	\$1,592.29	XXXXXX	\$7.00	XXXXXX	\$280.00	XXXXXX	\$42.00

**Bay State Gas Company
2004 Union Employees**

D. T. E. 05-27
Attachment AG-1-35a
Witness: J. E. Skirtich

Employee	2004 Incentive	Employee	2004 Incentive	Employee	2004 Incentive	Employee	2004 Incentive
XXXXXX	\$84.00	XXXXXX	\$571.50	XXXXXX	\$28.00	XXXXXX	\$7.00
XXXXXX	\$28.00	XXXXXX	\$1,650.00	XXXXXX	\$35.00	XXXXXX	\$14.00
XXXXXX	\$7.00	XXXXXX	\$712.75	XXXXXX	\$7.00	XXXXXX	\$14.00
XXXXXX	\$847.29	XXXXXX	\$995.33	XXXXXX	\$21.00	XXXXXX	\$7.00
XXXXXX	\$14.00	XXXXXX	\$448.46	XXXXXX	\$21.00	XXXXXX	\$1,091.92
XXXXXX	\$14.00	XXXXXX	\$1,125.14	XXXXXX	\$1,113.19	XXXXXX	\$10.00
XXXXXX	\$15.00	XXXXXX	\$1,173.35	XXXXXX	\$15.00	XXXXXX	\$5.00
XXXXXX	\$7.00	XXXXXX	\$1,297.26	XXXXXX	\$25.00	XXXXXX	\$20.00
XXXXXX	\$21.00	XXXXXX	\$1,419.08	XXXXXX	\$550.35	XXXXXX	\$7.00
XXXXXX	\$1,031.51	XXXXXX	\$28.00	XXXXXX	\$1,650.00	XXXXXX	\$1,055.44
XXXXXX	\$20.00	XXXXXX	\$49.00	XXXXXX	\$831.96	XXXXXX	\$35.00
XXXXXX	\$7.00	XXXXXX	\$7.00	XXXXXX	\$21.00	XXXXXX	\$1,650.00
XXXXXX	\$1,359.73	XXXXXX	\$7.00	XXXXXX	\$28.00	XXXXXX	\$70.00
XXXXXX	\$7.00	XXXXXX	\$14.00	XXXXXX	\$7.00	XXXXXX	\$21.00
XXXXXX	\$35.00	XXXXXX	\$35.00	XXXXXX	\$14.00	XXXXXX	\$1,005.28
XXXXXX	\$7.00	XXXXXX	\$35.00	XXXXXX	\$21.00	XXXXXX	\$60.00
XXXXXX	\$14.00	XXXXXX	\$21.00	XXXXXX	\$14.00	XXXXXX	\$7.00
XXXXXX	\$35.00	XXXXXX	\$7.00	XXXXXX	\$7.00	XXXXXX	\$1,194.85
XXXXXX	\$7.00	XXXXXX	\$1,665.41	XXXXXX	\$7.00	XXXXXX	\$5.00
XXXXXX	\$7.00	XXXXXX	\$1,058.52	XXXXXX	\$1,355.36	XXXXXX	\$10.00
XXXXXX	\$14.00	XXXXXX	\$45.00	XXXXXX	\$50.00	XXXXXX	\$1,251.05
XXXXXX	\$7.00	XXXXXX	\$1,948.17	XXXXXX	\$25.00	XXXXXX	\$5.00
XXXXXX	\$7.00	XXXXXX	\$140.00	XXXXXX	\$25.00	XXXXXX	\$5.00
XXXXXX	\$957.00	XXXXXX	\$140.00	XXXXXX	\$1,674.43	XXXXXX	\$7.00
XXXXXX	\$10.00	XXXXXX	\$7.00	XXXXXX	\$5.00	XXXXXX	\$14.00
XXXXXX	\$5.00	XXXXXX	\$21.00	XXXXXX	\$1,650.00	XXXXXX	\$7.00
XXXXXX	\$20.00	XXXXXX	\$42.00	XXXXXX	\$779.01	XXXXXX	\$7.00
XXXXXX	\$1,038.11	XXXXXX	\$21.00	XXXXXX	\$769.39	XXXXXX	\$7.00
XXXXXX	\$1,650.00	XXXXXX	\$993.61	XXXXXX	\$28.00	XXXXXX	\$21.00
XXXXXX	\$7.00	XXXXXX	\$140.00	XXXXXX	\$7.00	XXXXXX	\$1,105.96
XXXXXX	\$7.00	XXXXXX	\$140.00	XXXXXX	\$7.00	XXXXXX	\$21.00
XXXXXX	\$21.00	XXXXXX	\$21.00	XXXXXX	\$7.00	XXXXXX	\$77.00
XXXXXX	\$7.00	XXXXXX	\$7.00	XXXXXX	\$1,227.53	XXXXXX	\$7.00
XXXXXX	\$1,025.88	XXXXXX	\$35.00	XXXXXX	\$5.00	XXXXXX	\$1,000.25
XXXXXX	\$5.00	XXXXXX	\$21.00	XXXXXX	\$10.00	XXXXXX	\$40.00
XXXXXX	\$5.00	XXXXXX	\$7.00	XXXXXX	\$140.00	XXXXXX	\$45.00
XXXXXX	\$10.00	XXXXXX	\$14.00	XXXXXX	\$1,549.12	XXXXXX	\$21.00
XXXXXX	\$1,650.00	XXXXXX	\$7.00	XXXXXX	\$1,650.00	XXXXXX	\$21.00
XXXXXX	\$49.00	XXXXXX	\$7.00	XXXXXX	\$7.00	XXXXXX	\$14.00
XXXXXX	\$1,004.93	XXXXXX	\$675.05	XXXXXX	\$21.00	XXXXXX	\$21.00
XXXXXX	\$1,995.58	XXXXXX	\$14.00	XXXXXX	\$7.00	XXXXXX	\$1,236.15
XXXXXX	\$20.00	XXXXXX	\$1,093.40	XXXXXX	\$14.00	XXXXXX	\$25.00

**Bay State Gas Company
2004 Union Employees**

D. T. E. 05-27
Attachment AG-1-35a
Witness: J. E. Skirtich

Employee	2004 Incentive	Employee	2004 Incentive	Employee	2004 Incentive	Employee	2004 Incentive
XXXXXX	\$14.00	XXXXXX	\$140.00				
XXXXXX	\$28.00	XXXXXX	\$140.00				
XXXXXX	\$21.00	XXXXXX	\$1,812.37				
XXXXXX	\$14.00	XXXXXX	\$854.26				
XXXXXX	\$14.00	XXXXXX	\$0.00				
XXXXXX	\$21.00	XXXXXX	\$140.00				
XXXXXX	\$14.00	XXXXXX	\$1,650.00				
XXXXXX	\$7.00	XXXXXX	\$3,325.00				
XXXXXX	\$1,146.74	XXXXXX	\$1,650.00				
XXXXXX	\$10.00	XXXXXX	\$1,012.60				
XXXXXX	\$25.00	XXXXXX	\$403.54				
XXXXXX	\$1,021.40						
XXXXXX	\$10.00						
XXXXXX	\$1,650.00						
XXXXXX	\$7.00						
XXXXXX	\$21.00						
XXXXXX	\$21.00						
XXXXXX	\$7.00						
XXXXXX	\$7.00						
XXXXXX	\$14.00						
XXXXXX	\$7.00						
XXXXXX	\$7.00						
XXXXXX	\$7.00						
XXXXXX	\$1,082.04						
XXXXXX	\$10.00						
XXXXXX	\$15.00						
XXXXXX	\$30.00						
XXXXXX	\$1,109.82						
XXXXXX	\$140.00						
XXXXXX	\$15.00						
XXXXXX	\$14.00						
XXXXXX	\$14.00						
XXXXXX	\$14.00						
XXXXXX	\$21.00						
XXXXXX	\$28.00						
XXXXXX	\$14.00						
XXXXXX	\$1,099.94						
XXXXXX	\$1,650.00						
XXXXXX	\$1,051.12						
XXXXXX	\$1,345.68						
XXXXXX	\$214.26						
XXXXXX	\$1,041.53						

**Bay State Gas Company
2004 Non-Union Employees**

D. T. E. 05-27
Attachment AG-1-35a
Witness: J. E. Skirtich

Employee	2004 Incentive	Employee	2004 Incentive	Employee	2004 Incentive	Employee	2004 Incentive
XXXXX	\$4,300.00	XXXXX	\$4,656.42	XXXXX	\$4,476.03	XXXXX	\$5,000.00
XXXXX	\$1,000.00	XXXXX	\$560.00	XXXXX	\$4,300.00	XXXXX	\$1,226.95
XXXXX	\$841.50	XXXXX	\$140.00	XXXXX	\$1,000.00	XXXXX	\$23,229.57
XXXXX	\$3,078.37	XXXXX	\$1,785.89	XXXXX	\$3,217.38	XXXXX	\$8,963.06
XXXXX	\$750.00	XXXXX	\$4,650.82	XXXXX	\$1,106.13	XXXXX	\$7,500.00
XXXXX	\$1,500.00	XXXXX	\$4,826.15	XXXXX	\$5,015.40	XXXXX	\$3,000.00
XXXXX	\$1,742.14	XXXXX	\$500.00	XXXXX	\$3,206.87		
XXXXX	\$120.00	XXXXX	\$1,000.00	XXXXX	\$2,281.87		
XXXXX	\$56.00	XXXXX	\$3,182.35	XXXXX	\$4,793.32		
XXXXX	\$85.00	XXXXX	\$3,368.22	XXXXX	\$2,660.74		
XXXXX	\$1,818.08	XXXXX	\$3,998.90	XXXXX	\$1,500.00		
XXXXX	\$74,609.00	XXXXX	\$3,400.00	XXXXX	\$3,700.00		
XXXXX	\$5,434.60	XXXXX	\$4,035.74	XXXXX	\$1,880.26		
XXXXX	\$4,582.12	XXXXX	\$5,583.57	XXXXX	\$15.00		
XXXXX	\$25,000.00	XXXXX	\$5,821.29	XXXXX	\$3,510.83		
XXXXX	\$25,000.00	XXXXX	\$5,024.32	XXXXX	\$750.00		
XXXXX	\$25,000.00	XXXXX	\$1,500.00	XXXXX	\$2,909.49		
XXXXX	\$25,000.00	XXXXX	\$3,914.71	XXXXX	\$2,000.00		
XXXXX	\$3,833.86	XXXXX	\$1,000.00	XXXXX	\$1,843.92		
XXXXX	\$5,389.00	XXXXX	\$1,584.00	XXXXX	\$5,323.67		
XXXXX	\$4,096.93	XXXXX	\$2,489.54	XXXXX	\$2,103.75		
XXXXX	\$3,829.73	XXXXX	\$3,458.94	XXXXX	\$1,111.52		
XXXXX	\$4,485.97	XXXXX	\$3,381.04	XXXXX	\$20.00		
XXXXX	\$5,212.65	XXXXX	\$2,876.04	XXXXX	\$5.00		
XXXXX	\$3,082.47	XXXXX	\$2,000.00	XXXXX	\$1,334.28		
XXXXX	\$1,863.69	XXXXX	\$4,401.12	XXXXX	\$4,596.50		
XXXXX	\$5,440.61	XXXXX	\$3,864.47	XXXXX	\$5,548.61		
XXXXX	\$1,500.00	XXXXX	\$3,138.58	XXXXX	\$1,847.82		
XXXXX	\$5,401.34	XXXXX	\$4,064.09	XXXXX	\$3,519.89		
XXXXX	\$2,918.90	XXXXX	\$10,155.09	XXXXX	\$1,500.00		
XXXXX	\$5,237.38	XXXXX	\$7,500.00	XXXXX	\$1,700.00		
XXXXX	\$7,500.00	XXXXX	\$2,500.00	XXXXX	\$1,379.46		
XXXXX	\$5,748.32	XXXXX	\$10,127.87	XXXXX	\$4,194.19		
XXXXX	\$1,000.00	XXXXX	\$3,590.35	XXXXX	\$7,200.00		
XXXXX	\$3,064.50	XXXXX	\$1,000.00	XXXXX	\$2,000.00		
XXXXX	\$3,801.87	XXXXX	\$3,250.35	XXXXX	\$5,072.85		
XXXXX	\$4,939.67	XXXXX	\$1,500.00	XXXXX	\$2,297.45		
XXXXX	\$4,726.17	XXXXX	\$1,700.00	XXXXX	\$9,099.97		
XXXXX	\$5,106.82	XXXXX	\$2,378.69	XXXXX	\$3,580.73		
XXXXX	\$812.76	XXXXX	\$7,656.26	XXXXX	\$66.72		
XXXXX	\$3,789.62	XXXXX	\$2,000.00	XXXXX	\$14,602.06		

**Bay State Gas Company
2003 Union Employees**

D. T. E. 05-27
Attachment AG-1-35b
Witness: J. E. Skirtich

Employee	2003 Incentive	Employee	2003 Incentive	Employee	2003 Incentive	Employee	2003 Incentive
XXXXXX	\$28.00	XXXXXX	\$21.00	XXXXXX	\$28.00	XXXXXX	\$5.00
XXXXXX	\$7.00	XXXXXX	\$49.00	XXXXXX	\$10.00	XXXXXX	\$5.00
XXXXXX	\$5.00	XXXXXX	\$48.00	XXXXXX	\$7.00	XXXXXX	\$7.00
XXXXXX	\$214.13	XXXXXX	\$21.00	XXXXXX	\$28.00	XXXXXX	\$15.00
XXXXXX	\$15.00	XXXXXX	\$5.00	XXXXXX	\$20.00	XXXXXX	\$7.00
XXXXXX	\$118.16	XXXXXX	\$42.00	XXXXXX	\$7.00	XXXXXX	\$14.00
XXXXXX	\$28.00	XXXXXX	\$15.00	XXXXXX	\$7.00	XXXXXX	\$5.00
XXXXXX	\$5.00	XXXXXX	\$21.00	XXXXXX	\$5.00	XXXXXX	\$7.00
XXXXXX	\$60.84	XXXXXX	\$128.57	XXXXXX	\$10.00	XXXXXX	\$14.00
XXXXXX	\$10.00	XXXXXX	\$5.00	XXXXXX	\$14.00	XXXXXX	\$10.00
XXXXXX	\$28.00	XXXXXX	\$59.08	XXXXXX	\$25.00	XXXXXX	\$477.33
XXXXXX	\$5.00	XXXXXX	\$14.00	XXXXXX	\$14.00	XXXXXX	\$683.90
XXXXXX	\$5.00	XXXXXX	\$10.00	XXXXXX	\$10.00	XXXXXX	\$1,031.75
XXXXXX	\$14.00	XXXXXX	\$28.00	XXXXXX	\$25.00	XXXXXX	\$1,170.50
XXXXXX	\$10.00	XXXXXX	\$5.00	XXXXXX	\$7.00	XXXXXX	\$537.63
XXXXXX	\$5.00	XXXXXX	\$42.00	XXXXXX	\$5.00	XXXXXX	\$1,069.95
XXXXXX	\$5.00	XXXXXX	\$7.00	XXXXXX	\$10.00	XXXXXX	\$15.00
XXXXXX	\$15.00	XXXXXX	\$20.00	XXXXXX	\$7.00	XXXXXX	\$840.00
XXXXXX	\$21.00	XXXXXX	\$7.00	XXXXXX	\$15.00	XXXXXX	\$653.24
XXXXXX	\$35.00	XXXXXX	\$5.00	XXXXXX	\$14.00	XXXXXX	\$3,873.80
XXXXXX	\$28.00	XXXXXX	\$7.00	XXXXXX	\$7.00	XXXXXX	\$4,500.00
XXXXXX	\$20.00	XXXXXX	\$20.00	XXXXXX	\$7.00	XXXXXX	\$1,510.35
XXXXXX	\$59.08	XXXXXX	\$7.00	XXXXXX	\$7.00	XXXXXX	\$610.16
XXXXXX	\$7.00	XXXXXX	\$5.00	XXXXXX	\$168.00	XXXXXX	\$788.04
XXXXXX	\$239.48	XXXXXX	\$21.00	XXXXXX	\$90.00	XXXXXX	\$700.00
XXXXXX	\$10.00	XXXXXX	\$5.00	XXXXXX	\$7.00	XXXXXX	\$1,234.81
XXXXXX	\$21.00	XXXXXX	\$28.00	XXXXXX	\$14.00	XXXXXX	\$1,222.07
XXXXXX	\$42.00	XXXXXX	\$77.00	XXXXXX	\$15.00	XXXXXX	\$865.24
XXXXXX	\$7.00	XXXXXX	\$14.00	XXXXXX	\$7.00	XXXXXX	\$7.00
XXXXXX	\$7.00	XXXXXX	\$35.00	XXXXXX	\$10.00	XXXXXX	\$1,154.41
XXXXXX	\$10.00	XXXXXX	\$10.00	XXXXXX	\$7.00	XXXXXX	\$140.00
XXXXXX	\$20.00	XXXXXX	\$28.00	XXXXXX	\$20.00	XXXXXX	\$7.00
XXXXXX	\$7.00	XXXXXX	\$5.00	XXXXXX	\$7.00	XXXXXX	\$140.00
XXXXXX	\$5.00	XXXXXX	\$28.00	XXXXXX	\$15.00	XXXXXX	\$280.00
XXXXXX	\$14.00	XXXXXX	\$5.00	XXXXXX	\$7.00	XXXXXX	\$140.00
XXXXXX	\$14.00	XXXXXX	\$7.00	XXXXXX	\$14.00	XXXXXX	\$646.89
XXXXXX	\$5.00	XXXXXX	\$10.00	XXXXXX	\$5.00	XXXXXX	\$746.14
XXXXXX	\$7.00	XXXXXX	\$14.00	XXXXXX	\$7.00	XXXXXX	\$1,117.91
XXXXXX	\$193.39	XXXXXX	\$63.00	XXXXXX	\$5.00	XXXXXX	\$595.09
XXXXXX	\$5.00	XXXXXX	\$70.00	XXXXXX	\$7.00	XXXXXX	\$1,190.65
XXXXXX	\$28.00	XXXXXX	\$21.00	XXXXXX	\$5.00	XXXXXX	\$140.00
XXXXXX	\$21.00	XXXXXX	\$35.00	XXXXXX	\$5.00	XXXXXX	\$280.00
XXXXXX	\$7.00	XXXXXX	\$21.00	XXXXXX	\$7.00	XXXXXX	\$140.00
XXXXXX	\$21.00	XXXXXX	\$10.00	XXXXXX	\$5.00	XXXXXX	\$140.00
XXXXXX	\$7.00	XXXXXX	\$10.00	XXXXXX	\$20.00	XXXXXX	\$1,650.00

**Bay State Gas Company
2003 Union Employees**

D. T. E. 05-27
Attachment AG-1-35b
Witness: J. E. Skirtich

Employee	2003 Incentive	Employee	2003 Incentive	Employee	2003 Incentive	Employee	2003 Incentive
XXXXX	\$1,112.51	XXXXX	\$7.00	XXXXX	\$1,030.58	XXXXX	\$280.00
XXXXX	\$1,270.16	XXXXX	\$952.25	XXXXX	\$15.00	XXXXX	\$140.00
XXXXX	\$700.00	XXXXX	\$851.93	XXXXX	\$1,011.35	XXXXX	\$140.00
XXXXX	\$943.17	XXXXX	\$1,035.75	XXXXX	\$20.00	XXXXX	\$280.00
XXXXX	\$727.13	XXXXX	\$140.00	XXXXX	\$1,134.72	XXXXX	\$95.13
XXXXX	\$1,003.75	XXXXX	\$140.00	XXXXX	\$280.00	XXXXX	\$888.12
XXXXX	\$700.00	XXXXX	\$140.00	XXXXX	\$420.00	XXXXX	\$700.00
XXXXX	\$1,082.19	XXXXX	\$280.00	XXXXX	\$140.00	XXXXX	\$1,303.74
XXXXX	\$5.00	XXXXX	\$1,176.22	XXXXX	\$910.35	XXXXX	\$280.00
XXXXX	\$5.00	XXXXX	\$1,316.67	XXXXX	\$1,295.90	XXXXX	\$140.00
XXXXX	\$1,182.43	XXXXX	\$5.00	XXXXX	\$1,620.82	XXXXX	\$140.00
XXXXX	\$20.00	XXXXX	\$5.00	XXXXX	\$876.54	XXXXX	\$140.00
XXXXX	\$10.00	XXXXX	\$10.00	XXXXX	\$782.27	XXXXX	\$1,020.80
XXXXX	\$5.00	XXXXX	\$5.00	XXXXX	\$217.56	XXXXX	\$754.97
XXXXX	\$5.00	XXXXX	\$5.00	XXXXX	\$420.00	XXXXX	\$214.80
XXXXX	\$546.39	XXXXX	\$20.00	XXXXX	\$1,077.09	XXXXX	\$1,046.65
XXXXX	\$5.00	XXXXX	\$30.00	XXXXX	\$280.00	XXXXX	\$700.00
XXXXX	\$5.00	XXXXX	\$5.00	XXXXX	\$140.00	XXXXX	\$1,110.35
XXXXX	\$667.85	XXXXX	\$984.67	XXXXX	\$140.00	XXXXX	\$20.00
XXXXX	\$214.80	XXXXX	\$10.00	XXXXX	\$140.00	XXXXX	\$15.00
XXXXX	\$595.56	XXXXX	\$5.00	XXXXX	\$1,083.19	XXXXX	\$15.00
XXXXX	\$847.50	XXXXX	\$10.00	XXXXX	\$500.00	XXXXX	\$15.00
XXXXX	\$140.00	XXXXX	\$5.00	XXXXX	\$1,150.00	XXXXX	\$45.00
XXXXX	\$140.00	XXXXX	\$5.00	XXXXX	\$920.13	XXXXX	\$1,162.57
XXXXX	\$1,020.35	XXXXX	\$756.03	XXXXX	\$700.00	XXXXX	\$1,650.00
XXXXX	\$700.00	XXXXX	\$530.41	XXXXX	\$1,176.50	XXXXX	\$674.47
XXXXX	\$860.35	XXXXX	\$1,235.19	XXXXX	\$1,294.21	XXXXX	\$1,073.98
XXXXX	\$700.00	XXXXX	\$5.00	XXXXX	\$775.89	XXXXX	\$560.00
XXXXX	\$1,280.99	XXXXX	\$957.59	XXXXX	\$1,650.00	XXXXX	\$140.00
XXXXX	\$1,168.77	XXXXX	\$1,058.68	XXXXX	\$607.85	XXXXX	\$5.00
XXXXX	\$700.00	XXXXX	\$974.90	XXXXX	\$1,232.83	XXXXX	\$5.00
XXXXX	\$1,153.03	XXXXX	\$1,244.64	XXXXX	\$700.00	XXXXX	\$1,122.93
XXXXX	\$476.52	XXXXX	\$1,105.36	XXXXX	\$1,107.71	XXXXX	\$280.00
XXXXX	\$1,650.00	XXXXX	\$1,156.99	XXXXX	\$140.00	XXXXX	\$140.00
XXXXX	\$824.98	XXXXX	\$1,119.83	XXXXX	\$280.00	XXXXX	\$280.00
XXXXX	\$1,362.43	XXXXX	\$15.00	XXXXX	\$280.00	XXXXX	\$5.00
XXXXX	\$1,157.65	XXXXX	\$1,226.94	XXXXX	\$1,309.63	XXXXX	\$5.00
XXXXX	\$1,152.79	XXXXX	\$997.15	XXXXX	\$140.00	XXXXX	\$701.31
XXXXX	\$10.00	XXXXX	\$700.00	XXXXX	\$140.00	XXXXX	\$214.80
XXXXX	\$5.00	XXXXX	\$905.62	XXXXX	\$280.00	XXXXX	\$1,148.64
XXXXX	\$869.30	XXXXX	\$891.50	XXXXX	\$140.00	XXXXX	\$1,283.80
XXXXX	\$936.88	XXXXX	\$5.00	XXXXX	\$1,081.00	XXXXX	\$1,533.17
XXXXX	\$700.00	XXXXX	\$490.69	XXXXX	\$1,136.15	XXXXX	\$895.31
XXXXX	\$1,088.47	XXXXX	\$176.28	XXXXX	\$700.00	XXXXX	\$748.55
XXXXX	\$1,099.37	XXXXX	\$1,041.20	XXXXX	\$1,250.72	XXXXX	\$1,240.08

**Bay State Gas Company
2003 Union Employees**

D. T. E. 05-27
Attachment AG-1-35b
Witness: J. E. Skirtich

Employee	2003 Incentive	Employee	2003 Incentive	Employee	2003 Incentive	Employee	2003 Incentive
XXXXX	\$1,253.30	XXXXX	\$229.80	XXXXX	\$989.77	XXXXX	\$140.00
XXXXX	\$1,036.83	XXXXX	\$27.00	XXXXX	\$560.00	XXXXX	\$140.00
XXXXX	\$832.29	XXXXX	\$45.00	XXXXX	\$1,050.18	XXXXX	\$1,124.47
XXXXX	\$1,198.59	XXXXX	\$1,000.10	XXXXX	\$719.40	XXXXX	\$560.00
XXXXX	\$1,095.22	XXXXX	\$20.00	XXXXX	\$229.80	XXXXX	\$700.00
XXXXX	\$724.58	XXXXX	\$20.00	XXXXX	\$1,027.22	XXXXX	\$1,124.65
XXXXX	\$1,184.37	XXXXX	\$976.26	XXXXX	\$420.00	XXXXX	\$878.15
XXXXX	\$1,101.94	XXXXX	\$140.00	XXXXX	\$140.00	XXXXX	\$280.00
XXXXX	\$993.84	XXXXX	\$140.00	XXXXX	\$140.00	XXXXX	\$140.00
XXXXX	\$806.92	XXXXX	\$140.00	XXXXX	\$1,256.79	XXXXX	\$1,078.32
XXXXX	\$898.23	XXXXX	\$140.00	XXXXX	\$1,129.07	XXXXX	\$1,244.05
XXXXX	\$745.11	XXXXX	\$681.66	XXXXX	\$10.00	XXXXX	\$140.00
XXXXX	\$560.79	XXXXX	\$229.80	XXXXX	\$1,207.93	XXXXX	\$996.94
XXXXX	\$201.36	XXXXX	\$689.42	XXXXX	\$5.00	XXXXX	\$140.00
XXXXX	\$992.43	XXXXX	\$229.80	XXXXX	\$5.00	XXXXX	\$140.00
XXXXX	\$576.62	XXXXX	\$700.00	XXXXX	\$5.00	XXXXX	\$140.00
XXXXX	\$201.36	XXXXX	\$1,040.78	XXXXX	\$15.00	XXXXX	\$140.00
XXXXX	\$140.00	XXXXX	\$1,650.00	XXXXX	\$5.00	XXXXX	\$20.00
XXXXX	\$845.50	XXXXX	\$1,135.12	XXXXX	\$5.00	XXXXX	\$20.00
XXXXX	\$560.00	XXXXX	\$15.00	XXXXX	\$35.00	XXXXX	\$1,138.60
XXXXX	\$885.10	XXXXX	\$40.00	XXXXX	\$930.32	XXXXX	\$15.00
XXXXX	\$403.75	XXXXX	\$15.00	XXXXX	\$140.00	XXXXX	\$140.00
XXXXX	\$229.80	XXXXX	\$15.00	XXXXX	\$140.00	XXXXX	\$5.00
XXXXX	\$721.52	XXXXX	\$60.00	XXXXX	\$140.00	XXXXX	\$560.00
XXXXX	\$229.80	XXXXX	\$5.00	XXXXX	\$140.00	XXXXX	\$10.00
XXXXX	\$639.24	XXXXX	\$15.00	XXXXX	\$140.00	XXXXX	\$140.00
XXXXX	\$229.80	XXXXX	\$621.72	XXXXX	\$1,179.85	XXXXX	\$5.00
XXXXX	\$717.34	XXXXX	\$214.80	XXXXX	\$1,315.13	XXXXX	\$10.00
XXXXX	\$229.80	XXXXX	\$15.00	XXXXX	\$743.70	XXXXX	\$10.00
XXXXX	\$140.00	XXXXX	\$735.62	XXXXX	\$229.80	XXXXX	\$5.00
XXXXX	\$788.04	XXXXX	\$229.80	XXXXX	\$777.65	XXXXX	\$1,069.45
XXXXX	\$280.00	XXXXX	\$997.75	XXXXX	\$229.80	XXXXX	\$140.00
XXXXX	\$140.00	XXXXX	\$700.00	XXXXX	\$1,650.00	XXXXX	\$840.00
XXXXX	\$140.00	XXXXX	\$140.00	XXXXX	\$695.48	XXXXX	\$140.00
XXXXX	\$1,085.97	XXXXX	\$1,332.52	XXXXX	\$529.74	XXXXX	\$45.00
XXXXX	\$20.00	XXXXX	\$23.79	XXXXX	\$201.36	XXXXX	\$1,587.54
XXXXX	\$15.00	XXXXX	\$140.00	XXXXX	\$746.15	XXXXX	\$140.00
XXXXX	\$30.00	XXXXX	\$280.00	XXXXX	\$229.80	XXXXX	\$140.00
XXXXX	\$1,207.35	XXXXX	\$280.00	XXXXX	\$5.00	XXXXX	\$280.00
XXXXX	\$15.00	XXXXX	\$280.00	XXXXX	\$1,179.19	XXXXX	\$1,650.00
XXXXX	\$15.00	XXXXX	\$935.99	XXXXX	\$700.00	XXXXX	\$1,249.51
XXXXX	\$35.00	XXXXX	\$140.00	XXXXX	\$726.04	XXXXX	\$869.93
XXXXX	\$1,253.46	XXXXX	\$420.00	XXXXX	\$229.80	XXXXX	\$1,122.51
XXXXX	\$1,041.23	XXXXX	\$5.00	XXXXX	\$1,091.52	XXXXX	\$700.00
XXXXX	\$684.83	XXXXX	\$280.00	XXXXX	\$140.00	XXXXX	\$10.00

**Bay State Gas Company
2003 Union Employees**

D. T. E. 05-27
Attachment AG-1-35b
Witness: J. E. Skirtich

Employee	2003 Incentive	Employee	2003 Incentive	Employee	2003 Incentive	Employee	2003 Incentive
XXXXX	\$1,140.59	XXXXX	\$280.00	XXXXX	\$803.85	XXXXX	\$280.00
XXXXX	\$10.00	XXXXX	\$920.08	XXXXX	\$834.07	XXXXX	\$140.00
XXXXX	\$10.00	XXXXX	\$1,650.00	XXXXX	\$1,150.17	XXXXX	\$140.00
XXXXX	\$140.00	XXXXX	\$1,107.15	XXXXX	\$85.00	XXXXX	\$420.00
XXXXX	\$280.00	XXXXX	\$560.00	XXXXX	\$1,371.66	XXXXX	\$20.00
XXXXX	\$696.71	XXXXX	\$1,005.03	XXXXX	\$5.00	XXXXX	\$995.03
XXXXX	\$775.89	XXXXX	\$950.14	XXXXX	\$30.00	XXXXX	\$5.00
XXXXX	\$1,191.53	XXXXX	\$1,650.00	XXXXX	\$30.00	XXXXX	\$10.00
XXXXX	\$140.00	XXXXX	\$10.00	XXXXX	\$20.00	XXXXX	\$5.00
XXXXX	\$954.01	XXXXX	\$5.00	XXXXX	\$35.00	XXXXX	\$50.00
XXXXX	\$560.00	XXXXX	\$1,195.55	XXXXX	\$45.00	XXXXX	\$1,107.48
XXXXX	\$280.00	XXXXX	\$5.00	XXXXX	\$15.00	XXXXX	\$280.00
XXXXX	\$1,101.51	XXXXX	\$15.00	XXXXX	\$1,650.00	XXXXX	\$140.00
XXXXX	\$1,120.00	XXXXX	\$5.00	XXXXX	\$636.08	XXXXX	\$140.00
XXXXX	\$1,233.50	XXXXX	\$5.00	XXXXX	\$1,039.74	XXXXX	\$807.28
XXXXX	\$560.00	XXXXX	\$639.51	XXXXX	\$589.31	XXXXX	\$229.80
XXXXX	\$894.88	XXXXX	\$936.69	XXXXX	\$1,210.87	XXXXX	\$1,650.00
XXXXX	\$1,279.24	XXXXX	\$140.00	XXXXX	\$1,109.06	XXXXX	\$1,064.16
XXXXX	\$560.00	XXXXX	\$140.00	XXXXX	\$140.00	XXXXX	\$585.02
XXXXX	\$5.00	XXXXX	\$140.00	XXXXX	\$140.00	XXXXX	\$201.36
XXXXX	\$140.00	XXXXX	\$140.00	XXXXX	\$420.00	XXXXX	\$1,236.48
XXXXX	\$1,236.17	XXXXX	\$280.00	XXXXX	\$1,348.10	XXXXX	\$280.00
XXXXX	\$140.00	XXXXX	\$140.00	XXXXX	\$140.00	XXXXX	\$280.00
XXXXX	\$5.00	XXXXX	\$420.00	XXXXX	\$420.00	XXXXX	\$934.47
XXXXX	\$140.00	XXXXX	\$800.65	XXXXX	\$922.09	XXXXX	\$280.00
XXXXX	\$140.00	XXXXX	\$10.00	XXXXX	\$5.00	XXXXX	\$280.00
XXXXX	\$140.00	XXXXX	\$1,321.61	XXXXX	\$1,040.90	XXXXX	\$757.92
XXXXX	\$140.00	XXXXX	\$5.00	XXXXX	\$5.00	XXXXX	\$229.80
XXXXX	\$936.50	XXXXX	\$10.00	XXXXX	\$550.69	XXXXX	\$533.38
XXXXX	\$5.00	XXXXX	\$25.00	XXXXX	\$201.36	XXXXX	\$986.36
XXXXX	\$5.00	XXXXX	\$5.00	XXXXX	\$878.19	XXXXX	\$140.00
XXXXX	\$886.44	XXXXX	\$280.00	XXXXX	\$1,372.34	XXXXX	\$140.00
XXXXX	\$140.00	XXXXX	\$5.00	XXXXX	\$560.00	XXXXX	\$280.00
XXXXX	\$280.00	XXXXX	\$5.00	XXXXX	\$1,000.01	XXXXX	\$584.01
XXXXX	\$140.00	XXXXX	\$280.00	XXXXX	\$1,052.55	XXXXX	\$201.36
XXXXX	\$963.63	XXXXX	\$5.00	XXXXX	\$933.51	XXXXX	\$5.00
XXXXX	\$5.00	XXXXX	\$5.00	XXXXX	\$560.00	XXXXX	\$5.00
XXXXX	\$1,228.63	XXXXX	\$5.00	XXXXX	\$948.20	XXXXX	\$10.00
XXXXX	\$140.00	XXXXX	\$1,497.70	XXXXX	\$140.00	XXXXX	\$15.00
XXXXX	\$25.00	XXXXX	\$140.00	XXXXX	\$140.00	XXXXX	\$5.00
XXXXX	\$420.00	XXXXX	\$140.00	XXXXX	\$140.00	XXXXX	\$10.00
XXXXX	\$140.00	XXXXX	\$280.00	XXXXX	\$1,401.88	XXXXX	\$280.00
XXXXX	\$1,290.68	XXXXX	\$931.55	XXXXX	\$695.86	XXXXX	\$1,175.12
XXXXX	\$5.00	XXXXX	\$560.00	XXXXX	\$229.80	XXXXX	\$280.00
XXXXX	\$140.00	XXXXX	\$1,191.75	XXXXX	\$1,127.71	XXXXX	\$30.00

**Bay State Gas Company
2003 Union Employees**

D. T. E. 05-27
Attachment AG-1-35b
Witness: J. E. Skirtich

Employee	2003 Incentive	Employee	2003 Incentive	Employee	2003 Incentive	Employee	2003 Incentive
XXXXX	\$1,293.96	XXXXX	\$1,273.90	XXXXX	\$977.63	XXXXX	\$140.00
XXXXX	\$30.00	XXXXX	\$280.00	XXXXX	\$140.00	XXXXX	\$140.00
XXXXX	\$15.00	XXXXX	\$966.16	XXXXX	\$420.00	XXXXX	\$140.00
XXXXX	\$30.00	XXXXX	\$140.00	XXXXX	\$905.53	XXXXX	\$1,277.54
XXXXX	\$30.00	XXXXX	\$140.00	XXXXX	\$280.00	XXXXX	\$560.00
XXXXX	\$15.00	XXXXX	\$140.00	XXXXX	\$140.00	XXXXX	\$5.00
XXXXX	\$15.00	XXXXX	\$140.00	XXXXX	\$140.00	XXXXX	\$750.07
XXXXX	\$20.00	XXXXX	\$1,650.00	XXXXX	\$943.40	XXXXX	\$299.35
XXXXX	\$1,028.81	XXXXX	\$587.28	XXXXX	\$560.00	XXXXX	\$1,021.67
XXXXX	\$140.00	XXXXX	\$1,650.00	XXXXX	\$1,192.05	XXXXX	\$1,428.10
XXXXX	\$140.00	XXXXX	\$887.97	XXXXX	\$560.00	XXXXX	\$20.00
XXXXX	\$5.00	XXXXX	\$1,142.49	XXXXX	\$5.00	XXXXX	\$1,053.24
XXXXX	\$922.16	XXXXX	\$845.05	XXXXX	\$280.00	XXXXX	\$15.00
XXXXX	\$1,049.37	XXXXX	\$280.00	XXXXX	\$1,338.62	XXXXX	\$5.00
XXXXX	\$1,240.68	XXXXX	\$280.00	XXXXX	\$140.00	XXXXX	\$5.00
XXXXX	\$1,650.00	XXXXX	\$1,650.57	XXXXX	\$280.00	XXXXX	\$15.00
XXXXX	\$757.85	XXXXX	\$250.00	XXXXX	\$140.00	XXXXX	\$1,301.93
XXXXX	\$5.00	XXXXX	\$490.39	XXXXX	\$15.00	XXXXX	\$1,315.06
XXXXX	\$911.71	XXXXX	\$176.28	XXXXX	\$140.00	XXXXX	\$15.00
XXXXX	\$280.00	XXXXX	\$1,650.00	XXXXX	\$1,178.93	XXXXX	\$560.00
XXXXX	\$10.00	XXXXX	\$991.13	XXXXX	\$10.00	XXXXX	\$1,351.01
XXXXX	\$5.00	XXXXX	\$560.00	XXXXX	\$140.00	XXXXX	\$280.00
XXXXX	\$280.00	XXXXX	\$706.67	XXXXX	\$140.00	XXXXX	\$691.96
XXXXX	\$5.00	XXXXX	\$309.96	XXXXX	\$1,036.47	XXXXX	\$5.00
XXXXX	\$1,113.25	XXXXX	\$229.80	XXXXX	\$140.00	XXXXX	\$1,004.32
XXXXX	\$1,650.00	XXXXX	\$1,168.40	XXXXX	\$140.00	XXXXX	\$993.78
XXXXX	\$5.00	XXXXX	\$1,290.25	XXXXX	\$140.00	XXXXX	\$5.00
XXXXX	\$65.00	XXXXX	\$140.00	XXXXX	\$140.00	XXXXX	\$1,064.60
XXXXX	\$1,367.83	XXXXX	\$140.00	XXXXX	\$56.00	XXXXX	\$666.42
XXXXX	\$105.00	XXXXX	\$140.00	XXXXX	\$5.00	XXXXX	\$1,143.64
XXXXX	\$45.00	XXXXX	\$140.00	XXXXX	\$21.00	XXXXX	\$1,238.41
XXXXX	\$20.00	XXXXX	\$464.16	XXXXX	\$25.00	XXXXX	\$7.00
XXXXX	\$5.00	XXXXX	\$1,051.82	XXXXX	\$42.00	XXXXX	\$759.45
XXXXX	\$45.00	XXXXX	\$639.24	XXXXX	\$941.71	XXXXX	\$229.80
XXXXX	\$15.00	XXXXX	\$229.80	XXXXX	\$14.00	XXXXX	\$511.10
XXXXX	\$972.02	XXXXX	\$685.87	XXXXX	\$5.00	XXXXX	\$229.80
XXXXX	\$1,650.00	XXXXX	\$956.82	XXXXX	\$28.00	XXXXX	\$1,050.31
XXXXX	\$140.00	XXXXX	\$15.00	XXXXX	\$7.00	XXXXX	\$1,296.69
XXXXX	\$943.43	XXXXX	\$1,235.87	XXXXX	\$14.00	XXXXX	\$280.00
XXXXX	\$140.00	XXXXX	\$50.00	XXXXX	\$5.00	XXXXX	\$1,046.41
XXXXX	\$5.00	XXXXX	\$25.00	XXXXX	\$7.00	XXXXX	\$280.00
XXXXX	\$280.00	XXXXX	\$10.00	XXXXX	\$5.00	XXXXX	\$140.00
XXXXX	\$697.96	XXXXX	\$5.00	XXXXX	\$681.18	XXXXX	\$560.00
XXXXX	\$280.00	XXXXX	\$30.00	XXXXX	\$822.07	XXXXX	\$20.00
XXXXX	\$280.00	XXXXX	\$1,213.48	XXXXX	\$140.00	XXXXX	\$1,324.40

**Bay State Gas Company
2003 Union Employees**

D. T. E. 05-27
Attachment AG-1-35b
Witness: J. E. Skirtich

Employee	2003 Incentive	Employee	2003 Incentive	Employee	2003 Incentive	Employee	2003 Incentive
XXXXX	\$25.00	XXXXX	\$420.00	XXXXX	\$598.80	XXXXX	\$500.00
XXXXX	\$656.17	XXXXX	\$140.00	XXXXX	\$280.00	XXXXX	\$623.62
XXXXX	\$5.00	XXXXX	\$1,171.08	XXXXX	\$140.00	XXXXX	\$1,650.00
XXXXX	\$732.95	XXXXX	\$140.00	XXXXX	\$1,209.06	XXXXX	\$849.57
XXXXX	\$214.80	XXXXX	\$280.00	XXXXX	\$140.00	XXXXX	\$872.96
XXXXX	\$1,220.89	XXXXX	\$560.00	XXXXX	\$5.00	XXXXX	\$339.95
XXXXX	\$1,007.25	XXXXX	\$1,045.55	XXXXX	\$1,201.94	XXXXX	\$90.00
XXXXX	\$140.00	XXXXX	\$280.00	XXXXX	\$20.00	XXXXX	\$1,091.74
XXXXX	\$140.00	XXXXX	\$140.00	XXXXX	\$15.00	XXXXX	\$7.00
XXXXX	\$560.00	XXXXX	\$695.21	XXXXX	\$5.00	XXXXX	\$5.00
XXXXX	\$1,650.00	XXXXX	\$214.80	XXXXX	\$15.00	XXXXX	\$5.00
XXXXX	\$1,110.94	XXXXX	\$726.52	XXXXX	\$70.00	XXXXX	\$5.00
XXXXX	\$140.00	XXXXX	\$140.00	XXXXX	\$1,162.65	XXXXX	\$5.00
XXXXX	\$1,650.00	XXXXX	\$140.00	XXXXX	\$1,650.00	XXXXX	\$1,193.63
XXXXX	\$5.00	XXXXX	\$280.00	XXXXX	\$1,150.55	XXXXX	\$5.00
XXXXX	\$10.00	XXXXX	\$715.81	XXXXX	\$5.00	XXXXX	\$5.00
XXXXX	\$280.00	XXXXX	\$229.80	XXXXX	\$5.00	XXXXX	\$1,058.70
XXXXX	\$1,278.73	XXXXX	\$1,036.88	XXXXX	\$992.94	XXXXX	\$140.00
XXXXX	\$140.00	XXXXX	\$140.00	XXXXX	\$140.00	XXXXX	\$55.00
XXXXX	\$5.00	XXXXX	\$140.00	XXXXX	\$140.00	XXXXX	\$35.00
XXXXX	\$10.00	XXXXX	\$140.00	XXXXX	\$5.00	XXXXX	\$5.00
XXXXX	\$5.00	XXXXX	\$1,650.00	XXXXX	\$741.31	XXXXX	-\$5.00
XXXXX	\$1,143.74	XXXXX	\$55.00	XXXXX	\$420.00	XXXXX	\$30.00
XXXXX	\$5.00	XXXXX	\$20.00	XXXXX	\$571.88	XXXXX	\$20.00
XXXXX	\$839.09	XXXXX	\$1,357.08	XXXXX	\$727.56	XXXXX	\$1,027.77
XXXXX	\$700.00	XXXXX	\$60.00	XXXXX	\$642.37	XXXXX	\$551.30
XXXXX	\$605.66	XXXXX	\$40.00	XXXXX	\$5.00	XXXXX	\$140.00
XXXXX	\$214.80	XXXXX	\$25.00	XXXXX	\$1,650.00	XXXXX	\$420.00
XXXXX	\$644.74	XXXXX	\$20.00	XXXXX	\$829.74	XXXXX	\$1,000.43
XXXXX	\$229.80	XXXXX	\$20.00	XXXXX	\$140.00	XXXXX	\$5.00
XXXXX	\$1,650.00	XXXXX	\$5.00	XXXXX	\$140.00	XXXXX	\$1,146.89
XXXXX	\$960.56	XXXXX	\$5.00	XXXXX	\$140.00	XXXXX	\$962.15
XXXXX	\$1,048.72	XXXXX	\$30.00	XXXXX	\$140.00	XXXXX	\$5.00
XXXXX	\$5.00	XXXXX	\$110.00	XXXXX	\$5.00	XXXXX	\$140.00
XXXXX	\$687.89	XXXXX	\$811.57	XXXXX	\$5.00	XXXXX	\$140.00
XXXXX	\$420.00	XXXXX	\$1,048.74	XXXXX	\$645.41	XXXXX	\$280.00
XXXXX	\$1,171.26	XXXXX	\$925.72	XXXXX	\$10.00	XXXXX	\$1,013.85
XXXXX	\$500.00	XXXXX	\$5.00	XXXXX	\$28.00	XXXXX	\$560.00
XXXXX	\$5.00	XXXXX	\$1,325.19	XXXXX	\$7.00	XXXXX	\$979.21
XXXXX	\$926.71	XXXXX	\$40.00	XXXXX	\$5.00	XXXXX	\$140.00
XXXXX	\$20.00	XXXXX	\$5.00	XXXXX	\$14.00	XXXXX	\$140.00
XXXXX	\$5.00	XXXXX	\$5.00	XXXXX	\$5.00	XXXXX	\$280.00
XXXXX	\$5.00	XXXXX	\$1,044.46	XXXXX	\$5.00	XXXXX	\$1,008.46
XXXXX	\$5.00	XXXXX	\$420.00	XXXXX	\$7.00	XXXXX	\$1,117.18
XXXXX	\$5.00	XXXXX	\$280.00	XXXXX	\$10.00	XXXXX	\$1,650.00

**Bay State Gas Company
2003 Union Employees**

D. T. E. 05-27
Attachment AG-1-35b
Witness: J. E. Skirtich

Employee	2003 Incentive	Employee	2003 Incentive	Employee	2003 Incentive	Employee	2003 Incentive
XXXXX	\$21.00	XXXXX	\$71.64	XXXXX	\$14.00	XXXXX	\$5.00
XXXXX	\$15.00	XXXXX	\$28.00	XXXXX	\$7.00	XXXXX	\$5.00
XXXXX	\$49.00	XXXXX	\$14.00	XXXXX	\$15.00	XXXXX	\$636.79
XXXXX	\$767.31	XXXXX	\$10.00	XXXXX	\$5.00	XXXXX	\$15.00
XXXXX	\$15.00	XXXXX	\$28.00	XXXXX	\$7.00	XXXXX	\$10.00
XXXXX	\$77.68	XXXXX	\$15.00	XXXXX	\$20.00	XXXXX	\$73.76
XXXXX	\$28.00	XXXXX	\$7.00	XXXXX	\$7.00	XXXXX	\$5.00
XXXXX	\$115.00	XXXXX	\$10.00	XXXXX	\$5.00	XXXXX	\$5.00
XXXXX	\$5.00	XXXXX	\$7.00	XXXXX	\$15.00	XXXXX	\$5.00
XXXXX	\$1,388.64	XXXXX	\$15.00	XXXXX	\$595.84	XXXXX	\$10.00
XXXXX	\$846.65	XXXXX	\$21.00	XXXXX	\$7.00	XXXXX	\$10.00
XXXXX	\$140.00	XXXXX	\$15.00	XXXXX	\$5.00	XXXXX	\$25.00
XXXXX	\$1,650.00	XXXXX	\$7.00	XXXXX	\$5.00	XXXXX	\$604.81
XXXXX	\$810.90	XXXXX	\$5.00	XXXXX	\$5.00	XXXXX	\$490.39
XXXXX	\$140.00	XXXXX	\$5.00	XXXXX	\$730.33	XXXXX	\$176.28
XXXXX	\$280.00	XXXXX	\$5.00	XXXXX	\$160.16	XXXXX	\$801.60
XXXXX	\$1,120.28	XXXXX	\$1,238.60	XXXXX	\$5.00	XXXXX	\$420.00
XXXXX	\$420.00	XXXXX	\$15.00	XXXXX	\$820.83	XXXXX	\$914.84
XXXXX	\$1,650.00	XXXXX	\$15.00	XXXXX	\$280.00	XXXXX	\$5.00
XXXXX	\$1,022.93	XXXXX	\$15.00	XXXXX	\$1,029.18	XXXXX	\$10.00
XXXXX	\$420.00	XXXXX	\$15.00	XXXXX	\$140.00	XXXXX	\$1,066.79
XXXXX	\$1,650.00	XXXXX	\$5.00	XXXXX	\$595.59	XXXXX	\$280.00
XXXXX	\$1,348.10	XXXXX	\$15.00	XXXXX	\$5.00	XXXXX	\$140.00
XXXXX	\$35.00	XXXXX	\$90.00	XXXXX	\$25.00	XXXXX	\$771.00
XXXXX	\$10.00	XXXXX	\$567.34	XXXXX	\$7.00	XXXXX	\$420.00
XXXXX	\$5.00	XXXXX	\$40.00	XXXXX	\$5.00	XXXXX	\$726.53
XXXXX	\$5.00	XXXXX	\$875.79	XXXXX	\$7.00	XXXXX	\$998.56
XXXXX	\$5.00	XXXXX	\$586.63	XXXXX	\$381.45	XXXXX	\$1,016.42
XXXXX	\$55.00	XXXXX	\$623.66	XXXXX	\$44.78	XXXXX	\$1,072.89
XXXXX	\$1,635.07	XXXXX	\$214.80	XXXXX	\$5.00	XXXXX	\$915.40
XXXXX	\$30.00	XXXXX	\$5.00	XXXXX	\$586.15	XXXXX	\$46.50
XXXXX	\$20.00	XXXXX	\$5.00	XXXXX	\$1,010.77	XXXXX	\$15.00
XXXXX	\$1,013.21	XXXXX	\$21.00	XXXXX	\$788.91	XXXXX	\$5.00
XXXXX	\$996.65	XXXXX	\$30.00	XXXXX	\$1,015.42	XXXXX	\$15.00
XXXXX	\$855.48	XXXXX	\$71.64	XXXXX	\$563.27	XXXXX	\$5.00
XXXXX	\$588.45	XXXXX	\$14.00	XXXXX	\$214.80	XXXXX	\$570.42
XXXXX	\$586.63	XXXXX	\$10.00	XXXXX	\$5.00	XXXXX	\$7.00
XXXXX	\$14.00	XXXXX	\$28.00	XXXXX	\$7.00	XXXXX	\$5.00
XXXXX	\$5.00	XXXXX	\$614.31	XXXXX	\$5.00	XXXXX	\$21.00
XXXXX	\$7.00	XXXXX	\$9.75	XXXXX	\$604.35	XXXXX	\$5.00
XXXXX	\$35.00	XXXXX	\$7.00	XXXXX	\$7.00	XXXXX	\$63.00
XXXXX	\$565.96	XXXXX	\$7.00	XXXXX	\$25.00	XXXXX	\$719.74
XXXXX	\$5.00	XXXXX	\$10.00	XXXXX	\$15.00	XXXXX	\$5.00
XXXXX	\$71.64	XXXXX	\$7.00	XXXXX	\$25.00	XXXXX	\$21.00
XXXXX	\$21.00	XXXXX	\$5.00	XXXXX	\$1,650.00	XXXXX	\$5.00

**Bay State Gas Company
2003 Union Employees**

D. T. E. 05-27
Attachment AG-1-35b
Witness: J. E. Skirtich

Employee	2003 Incentive	Employee	2003 Incentive	Employee	2003 Incentive	Employee	2003 Incentive
XXXXXX	\$143.28	XXXXXX	\$21.00	XXXXXX	\$10.00	XXXXXX	\$20.00
XXXXXX	\$28.00	XXXXXX	\$60.00	XXXXXX	\$28.00	XXXXXX	\$681.77
XXXXXX	\$5.00	XXXXXX	\$618.65	XXXXXX	\$15.00	XXXXXX	\$229.80
XXXXXX	\$21.00	XXXXXX	\$71.64	XXXXXX	\$14.00	XXXXXX	\$659.36
XXXXXX	\$35.00	XXXXXX	\$14.00	XXXXXX	\$15.00	XXXXXX	\$214.80
XXXXXX	\$7.00	XXXXXX	\$40.00	XXXXXX	\$42.00	XXXXXX	\$1,650.00
XXXXXX	\$5.00	XXXXXX	\$7.00	XXXXXX	\$30.00	XXXXXX	\$759.70
XXXXXX	\$21.00	XXXXXX	\$45.00	XXXXXX	\$20.00	XXXXXX	\$844.22
XXXXXX	\$14.00	XXXXXX	\$63.00	XXXXXX	\$1,650.00	XXXXXX	\$5.00
XXXXXX	\$10.00	XXXXXX	\$20.00	XXXXXX	\$7.00	XXXXXX	\$49.00
XXXXXX	\$20.00	XXXXXX	\$49.00	XXXXXX	\$15.00	XXXXXX	\$14.00
XXXXXX	\$14.00	XXXXXX	\$915.17	XXXXXX	\$15.00	XXXXXX	\$880.92
XXXXXX	\$56.00	XXXXXX	\$30.00	XXXXXX	\$7.00	XXXXXX	\$5.00
XXXXXX	\$28.00	XXXXXX	\$28.00	XXXXXX	\$579.34	XXXXXX	\$28.00
XXXXXX	\$693.88	XXXXXX	\$5.00	XXXXXX	\$5.00	XXXXXX	\$7.00
XXXXXX	\$7.00	XXXXXX	\$71.64	XXXXXX	\$5.00	XXXXXX	\$7.00
XXXXXX	\$63.00	XXXXXX	\$14.00	XXXXXX	\$7.00	XXXXXX	\$7.00
XXXXXX	\$49.00	XXXXXX	\$15.00	XXXXXX	\$5.00	XXXXXX	\$14.00
XXXXXX	\$35.00	XXXXXX	\$7.00	XXXXXX	\$10.00	XXXXXX	\$7.00
XXXXXX	\$15.00	XXXXXX	\$5.00	XXXXXX	\$7.00	XXXXXX	\$7.00
XXXXXX	\$646.34	XXXXXX	\$14.00	XXXXXX	\$5.00	XXXXXX	\$21.00
XXXXXX	\$5.00	XXXXXX	\$5.00	XXXXXX	\$10.00	XXXXXX	\$10.00
XXXXXX	\$10.00	XXXXXX	\$7.00	XXXXXX	\$7.00	XXXXXX	\$15.00
XXXXXX	\$5.00	XXXXXX	\$28.00	XXXXXX	\$1,650.00	XXXXXX	\$673.28
XXXXXX	\$5.00	XXXXXX	\$5.00	XXXXXX	\$28.00	XXXXXX	\$25.00
XXXXXX	\$1,650.00	XXXXXX	\$28.00	XXXXXX	\$21.00	XXXXXX	\$14.00
XXXXXX	\$607.37	XXXXXX	\$25.00	XXXXXX	\$484.14	XXXXXX	\$5.00
XXXXXX	\$63.00	XXXXXX	\$631.46	XXXXXX	\$27.00	XXXXXX	\$21.00
XXXXXX	\$55.00	XXXXXX	\$7.00	XXXXXX	\$49.00	XXXXXX	\$20.00
XXXXXX	\$73.76	XXXXXX	\$62.20	XXXXXX	\$5.00	XXXXXX	\$7.00
XXXXXX	\$7.00	XXXXXX	\$56.00	XXXXXX	\$49.00	XXXXXX	\$55.00
XXXXXX	\$20.00	XXXXXX	\$594.28	XXXXXX	\$5.00	XXXXXX	\$35.00
XXXXXX	\$28.00	XXXXXX	\$30.00	XXXXXX	\$56.00	XXXXXX	\$10.00
XXXXXX	\$50.00	XXXXXX	\$21.00	XXXXXX	\$5.00	XXXXXX	\$7.00
XXXXXX	\$5.00	XXXXXX	\$14.00	XXXXXX	\$1,070.29	XXXXXX	\$5.00
XXXXXX	\$645.18	XXXXXX	\$14.00	XXXXXX	\$500.00	XXXXXX	\$21.00
XXXXXX	\$1,650.00	XXXXXX	\$14.00	XXXXXX	\$288.99	XXXXXX	\$672.49
XXXXXX	\$42.00	XXXXXX	\$7.00	XXXXXX	\$253.74	XXXXXX	\$5.00
XXXXXX	\$592.53	XXXXXX	\$5.00	XXXXXX	\$28.00	XXXXXX	\$91.36
XXXXXX	\$10.00	XXXXXX	\$5.00	XXXXXX	\$7.00	XXXXXX	\$7.00
XXXXXX	\$63.00	XXXXXX	\$5.00	XXXXXX	\$15.00	XXXXXX	\$7.00
XXXXXX	\$49.00	XXXXXX	\$28.00	XXXXXX	\$14.00	XXXXXX	\$5.00
XXXXXX	\$5.00	XXXXXX	\$10.00	XXXXXX	\$604.01	XXXXXX	\$7.00
XXXXXX	\$28.00	XXXXXX	\$597.95	XXXXXX	\$10.00	XXXXXX	\$15.00
XXXXXX	\$15.00	XXXXXX	\$28.00	XXXXXX	\$49.00	XXXXXX	\$14.00

**Bay State Gas Company
2003 Union Employees**

D. T. E. 05-27
Attachment AG-1-35b
Witness: J. E. Skirtich

Employee	2003 Incentive	Employee	2003 Incentive	Employee	2003 Incentive	Employee	2003 Incentive
XXXXX	\$5.00	XXXXX	\$338.26	XXXXX	\$21.00	XXXXX	\$14.00
XXXXX	\$5.00	XXXXX	\$176.28	XXXXX	\$71.64	XXXXX	\$45.00
XXXXX	\$21.00	XXXXX	\$1,650.00	XXXXX	\$14.00	XXXXX	\$7.00
XXXXX	\$14.00	XXXXX	\$522.85	XXXXX	\$5.00	XXXXX	\$10.00
XXXXX	\$569.47	XXXXX	\$5.00	XXXXX	\$15.00	XXXXX	\$5.00
XXXXX	\$35.00	XXXXX	\$21.00	XXXXX	\$7.00	XXXXX	\$603.63
XXXXX	\$10.00	XXXXX	\$35.00	XXXXX	\$5.00	XXXXX	\$71.64
XXXXX	\$28.00	XXXXX	\$21.00	XXXXX	\$10.00	XXXXX	\$14.00
XXXXX	\$10.00	XXXXX	\$40.00	XXXXX	\$5.00	XXXXX	\$15.00
XXXXX	\$7.00	XXXXX	\$21.00	XXXXX	\$584.08	XXXXX	\$5.00
XXXXX	\$325.29	XXXXX	\$782.98	XXXXX	\$15.00	XXXXX	\$7.00
XXXXX	\$107.46	XXXXX	\$10.00	XXXXX	\$7.00	XXXXX	\$40.00
XXXXX	\$14.00	XXXXX	\$71.64	XXXXX	\$5.00	XXXXX	\$7.00
XXXXX	\$10.00	XXXXX	\$14.00	XXXXX	\$7.00	XXXXX	\$15.00
XXXXX	\$7.00	XXXXX	\$10.00	XXXXX	\$10.00	XXXXX	\$14.00
XXXXX	\$5.00	XXXXX	\$28.00	XXXXX	\$35.00	XXXXX	\$579.00
XXXXX	\$7.00	XXXXX	\$5.00	XXXXX	\$15.00	XXXXX	\$15.00
XXXXX	\$10.00	XXXXX	\$5.00	XXXXX	\$20.00	XXXXX	\$7.00
XXXXX	\$21.00	XXXXX	\$28.00	XXXXX	\$1,650.00	XXXXX	\$5.00
XXXXX	\$21.00	XXXXX	\$40.00	XXXXX	\$573.23	XXXXX	\$14.00
XXXXX	\$21.00	XXXXX	\$42.00	XXXXX	\$71.64	XXXXX	\$35.00
XXXXX	\$14.00	XXXXX	\$20.00	XXXXX	\$75.00	XXXXX	\$670.78
XXXXX	\$20.00	XXXXX	\$778.64	XXXXX	\$5.00	XXXXX	\$5.00
XXXXX	\$15.00	XXXXX	\$218.28	XXXXX	\$15.00	XXXXX	\$71.64
XXXXX	\$14.00	XXXXX	\$1,650.00	XXXXX	\$71.64	XXXXX	\$7.00
XXXXX	\$10.00	XXXXX	\$459.00	XXXXX	\$627.64	XXXXX	\$25.00
XXXXX	\$491.92	XXXXX	\$500.00	XXXXX	\$5.00	XXXXX	\$7.00
XXXXX	\$28.00	XXXXX	\$436.96	XXXXX	\$5.00	XXXXX	\$5.00
XXXXX	\$5.00	XXXXX	\$21.00	XXXXX	\$5.00	XXXXX	\$28.00
XXXXX	\$28.00	XXXXX	\$5.00	XXXXX	\$5.00	XXXXX	\$40.00
XXXXX	\$7.00	XXXXX	\$21.00	XXXXX	\$10.00	XXXXX	\$1,650.00
XXXXX	\$5.00	XXXXX	\$682.38	XXXXX	\$10.00	XXXXX	\$19.00
XXXXX	\$14.00	XXXXX	\$10.00	XXXXX	\$71.64	XXXXX	\$629.82
XXXXX	\$7.00	XXXXX	\$14.00	XXXXX	\$14.00	XXXXX	\$25.00
XXXXX	\$10.00	XXXXX	\$15.00	XXXXX	\$7.00	XXXXX	\$21.00
XXXXX	\$645.34	XXXXX	\$7.00	XXXXX	\$10.00	XXXXX	\$5.00
XXXXX	\$7.00	XXXXX	\$30.00	XXXXX	\$28.00	XXXXX	\$7.00
XXXXX	\$15.00	XXXXX	\$845.94	XXXXX	\$704.44	XXXXX	\$5.00
XXXXX	\$71.64	XXXXX	\$218.28	XXXXX	\$15.00	XXXXX	\$14.00
XXXXX	\$7.00	XXXXX	\$1,650.00	XXXXX	\$14.00	XXXXX	\$5.00
XXXXX	\$10.00	XXXXX	\$5.00	XXXXX	\$5.00	XXXXX	\$21.00
XXXXX	\$15.00	XXXXX	\$7.00	XXXXX	\$5.00	XXXXX	\$15.00
XXXXX	\$10.00	XXXXX	\$645.10	XXXXX	\$10.00	XXXXX	\$75.00
XXXXX	\$14.00	XXXXX	\$10.00	XXXXX	\$15.00	XXXXX	\$587.12
XXXXX	\$55.00	XXXXX	\$71.64	XXXXX	\$20.00	XXXXX	\$15.00

**Bay State Gas Company
2003 Union Employees**

D. T. E. 05-27
Attachment AG-1-35b
Witness: J. E. Skirtich

Employee	2003 Incentive	Employee	2003 Incentive	Employee	2003 Incentive	Employee	2003 Incentive
XXXXXX	\$40.00	XXXXXX	\$14.00				
XXXXXX	\$1,650.00	XXXXXX	\$14.00				
XXXXXX	\$14.00	XXXXXX	\$1,650.00				
XXXXXX	\$143.28	XXXXXX	\$1,650.00				
XXXXXX	\$35.00	XXXXXX	\$463.47				
XXXXXX	\$614.96	XXXXXX	\$849.47				
XXXXXX	\$10.00	XXXXXX	\$484.03				
XXXXXX	\$7.00	XXXXXX	\$1,650.00				
XXXXXX	\$5.00	XXXXXX	\$340.70				
XXXXXX	\$28.00	XXXXXX	\$655.37				
XXXXXX	\$5.00	XXXXXX	\$187.92				
XXXXXX	\$7.00	XXXXXX	\$7.00				
XXXXXX	\$5.00	XXXXXX	\$127.12				
XXXXXX	\$15.00	XXXXXX	\$1,083.98				
XXXXXX	\$7.00	XXXXXX	\$320.76				
XXXXXX	\$10.00	XXXXXX	\$121.57				
XXXXXX	\$14.00	XXXXXX	\$463.72				
XXXXXX	\$10.00	XXXXXX	\$5.00				
XXXXXX	\$21.00	XXXXXX	\$550.02				
XXXXXX	\$7.00	XXXXXX	\$353.98				
XXXXXX	\$20.00						
XXXXXX	\$14.00						
XXXXXX	\$5.00						
XXXXXX	\$28.00						
XXXXXX	\$635.51						
XXXXXX	\$5.00						
XXXXXX	\$71.64						
XXXXXX	\$7.00						
XXXXXX	\$14.00						
XXXXXX	\$5.00						
XXXXXX	\$7.00						
XXXXXX	\$5.00						
XXXXXX	\$28.00						
XXXXXX	\$10.00						
XXXXXX	\$21.00						
XXXXXX	\$5.00						
XXXXXX	\$71.64						
XXXXXX	\$42.00						
XXXXXX	\$566.57						
XXXXXX	\$14.00						
XXXXXX	\$10.00						
XXXXXX	\$71.64						
XXXXXX	\$14.00						

**Bay State Gas Company
2003 Non-Union Employees**

D. T. E. 05-27
Attachment AG-1-35b
Witness: J. E. Skirtich

Employee	2003 Incentive	Employee	2003 Incentive	Employee	2003 Incentive
XXXXXX	\$1,235.00	XXXXXX	\$1,293.20	XXXXXX	\$624.45
XXXXXX	\$187.00	XXXXXX	\$1,422.78	XXXXXX	\$25.00
XXXXXX	\$1,732.75	XXXXXX	\$1,331.71	XXXXXX	\$30.00
XXXXXX	\$750.00	XXXXXX	\$1,200.00	XXXXXX	\$45.00
XXXXXX	\$1,600.00	XXXXXX	\$1,078.00	XXXXXX	\$540.14
XXXXXX	\$500.00	XXXXXX	\$2,500.00	XXXXXX	\$1,190.88
XXXXXX	\$1,000.00	XXXXXX	\$595.23	XXXXXX	\$2,928.00
XXXXXX	\$1,200.00	XXXXXX	\$732.15	XXXXXX	\$887.96
XXXXXX	\$1,267.88	XXXXXX	\$1,111.00	XXXXXX	\$2,000.00
XXXXXX	\$789.67	XXXXXX	\$1,108.00	XXXXXX	\$5,000.00
XXXXXX	\$2,062.40	XXXXXX	\$774.00	XXXXXX	\$1,134.46
XXXXXX	\$1,000.00	XXXXXX	\$1,000.00	XXXXXX	\$1,550.00
XXXXXX	\$1,500.00	XXXXXX	\$1,155.13	XXXXXX	\$2,000.00
XXXXXX	\$500.00	XXXXXX	\$1,127.51	XXXXXX	\$1,312.48
XXXXXX	\$1,178.80	XXXXXX	\$1,192.20	XXXXXX	\$867.28
XXXXXX	\$1,189.16	XXXXXX	\$1,737.18	XXXXXX	\$4,000.00
XXXXXX	\$1,600.00	XXXXXX	\$6,360.00	XXXXXX	\$17,500.00
XXXXXX	\$1,020.88	XXXXXX	\$5,368.12	XXXXXX	\$550.00
XXXXXX	\$741.69	XXXXXX	\$845.89	XXXXXX	\$1,107.84
XXXXXX	\$1,900.00	XXXXXX	\$1,165.83	XXXXXX	\$295.57
XXXXXX	\$0.00	XXXXXX	\$5,700.00	XXXXXX	\$4,050.00
XXXXXX	\$1,369.00	XXXXXX	\$1,600.00	XXXXXX	\$9,885.00
XXXXXX	\$5,503.67	XXXXXX	\$825.00	XXXXXX	\$3,654.30
XXXXXX	\$1,234.97	XXXXXX	\$7,102.50	XXXXXX	\$497.97
XXXXXX	\$3,576.91	XXXXXX	\$1,200.00	XXXXXX	\$10,000.00
XXXXXX	\$1,110.78	XXXXXX	\$1,235.00	XXXXXX	\$3,709.00
XXXXXX	\$1,000.00	XXXXXX	\$2,250.00	XXXXXX	\$600.00
XXXXXX	\$1,283.88	XXXXXX	\$708.51	XXXXXX	\$214.56
XXXXXX	\$1,000.76	XXXXXX	\$3,419.23	XXXXXX	\$10.00
XXXXXX	\$650.00	XXXXXX	\$978.67	XXXXXX	\$10.00
XXXXXX	\$1,381.31	XXXXXX	\$903.31	XXXXXX	\$806.34
XXXXXX	\$326.13	XXXXXX	\$1,148.36		
XXXXXX	\$1,000.00	XXXXXX	\$1,400.00		
XXXXXX	\$1,137.64	XXXXXX	\$2,000.00		
XXXXXX	\$1,259.81	XXXXXX	\$749.67		
XXXXXX	\$1,077.37	XXXXXX	\$4,637.98		
XXXXXX	\$1,169.32	XXXXXX	\$1,847.02		
XXXXXX	\$953.75	XXXXXX	\$1,025.00		
XXXXXX	\$2,880.80	XXXXXX	\$800.00		
XXXXXX	\$1,000.00	XXXXXX	\$741.52		
XXXXXX	\$1,089.10	XXXXXX	\$3,481.02		
XXXXXX	\$1,161.52	XXXXXX	\$2,159.95		
XXXXXX	\$1,235.00	XXXXXX	\$500.00		
XXXXXX	\$21,098.26	XXXXXX	\$880.00		
XXXXXX	\$2,500.00	XXXXXX	\$71.64		

**Bay State Gas Company
2002 Union Employees**

D. T. E. 05-27
Attachment AG-1-35c
Witness: J. E. Skirtich

Employee	2002 Incentive	Employee	2002 Incentive	Employee	2002 Incentive	Employee	2002 Incentive
XXXXXX	\$21.00	XXXXXX	\$5.00	XXXXXX	\$1,250.00	XXXXXX	\$5.00
XXXXXX	\$14.00	XXXXXX	\$1,250.00	XXXXXX	\$140.00	XXXXXX	\$1,250.00
XXXXXX	\$10.00	XXXXXX	\$1,250.00	XXXXXX	\$980.00	XXXXXX	\$1,250.00
XXXXXX	\$20.00	XXXXXX	\$140.00	XXXXXX	\$1,250.00	XXXXXX	\$1,250.00
XXXXXX	\$42.00	XXXXXX	\$560.00	XXXXXX	\$1,250.00	XXXXXX	\$140.00
XXXXXX	\$77.00	XXXXXX	\$280.00	XXXXXX	\$1,250.00	XXXXXX	\$140.00
XXXXXX	\$49.00	XXXXXX	\$140.00	XXXXXX	\$140.00	XXXXXX	\$420.00
XXXXXX	\$10.00	XXXXXX	\$140.00	XXXXXX	\$140.00	XXXXXX	\$1,250.00
XXXXXX	\$30.00	XXXXXX	\$140.00	XXXXXX	\$840.00	XXXXXX	\$1,250.00
XXXXXX	\$7.00	XXXXXX	\$140.00	XXXXXX	\$1,250.00	XXXXXX	\$1,250.00
XXXXXX	\$14.00	XXXXXX	\$140.00	XXXXXX	\$1,250.00	XXXXXX	\$140.00
XXXXXX	\$5.00	XXXXXX	\$1,250.00	XXXXXX	\$5.00	XXXXXX	\$140.00
XXXXXX	\$10.00	XXXXXX	\$500.00	XXXXXX	\$10.00	XXXXXX	\$1,250.00
XXXXXX	\$7.00	XXXXXX	\$1,250.00	XXXXXX	\$5.00	XXXXXX	\$1,250.00
XXXXXX	\$7.00	XXXXXX	\$700.00	XXXXXX	\$5.00	XXXXXX	\$500.00
XXXXXX	\$21.00	XXXXXX	\$1,250.00	XXXXXX	\$15.00	XXXXXX	\$700.00
XXXXXX	\$15.00	XXXXXX	\$280.00	XXXXXX	\$5.00	XXXXXX	\$1,250.00
XXXXXX	\$15.00	XXXXXX	\$140.00	XXXXXX	\$5.00	XXXXXX	\$1,250.00
XXXXXX	\$1,250.00	XXXXXX	\$420.00	XXXXXX	\$15.00	XXXXXX	\$1,250.00
XXXXXX	\$1,250.00	XXXXXX	\$1,250.00	XXXXXX	\$5.00	XXXXXX	\$500.00
XXXXXX	\$1,250.00	XXXXXX	\$10.00	XXXXXX	\$5.00	XXXXXX	\$1,250.00
XXXXXX	\$1,250.00	XXXXXX	\$10.00	XXXXXX	\$5.00	XXXXXX	\$280.00
XXXXXX	\$214.40	XXXXXX	\$5.00	XXXXXX	\$5.00	XXXXXX	\$0.00
XXXXXX	\$1,250.00	XXXXXX	\$1,250.00	XXXXXX	\$15.00	XXXXXX	\$280.00
XXXXXX	\$1,250.00	XXXXXX	\$10.00	XXXXXX	\$10.00	XXXXXX	\$420.00
XXXXXX	\$1,871.70	XXXXXX	\$5.00	XXXXXX	\$5.00	XXXXXX	\$1,250.00
XXXXXX	\$2,802.30	XXXXXX	\$5.00	XXXXXX	\$10.00	XXXXXX	\$140.00
XXXXXX	\$1,871.74	XXXXXX	\$5.00	XXXXXX	-\$5.00	XXXXXX	\$140.00
XXXXXX	\$16,435.44	XXXXXX	\$1,250.00	XXXXXX	\$1,250.00	XXXXXX	\$420.00
XXXXXX	\$623.90	XXXXXX	\$2,402.40	XXXXXX	\$500.00	XXXXXX	\$280.00
XXXXXX	\$8,406.90	XXXXXX	\$140.00	XXXXXX	\$1,250.00	XXXXXX	\$140.00
XXXXXX	\$5,615.22	XXXXXX	\$140.00	XXXXXX	\$1,250.00	XXXXXX	\$280.00
XXXXXX	\$140.00	XXXXXX	\$140.00	XXXXXX	\$1,250.00	XXXXXX	\$560.00
XXXXXX	\$140.00	XXXXXX	\$140.00	XXXXXX	\$1,250.00	XXXXXX	\$700.00
XXXXXX	\$280.00	XXXXXX	\$1,250.00	XXXXXX	\$5.00	XXXXXX	\$700.00
XXXXXX	\$1,250.00	XXXXXX	\$700.00	XXXXXX	\$5.00	XXXXXX	\$140.00
XXXXXX	\$1,250.00	XXXXXX	\$700.00	XXXXXX	\$5.00	XXXXXX	\$140.00
XXXXXX	\$700.00	XXXXXX	\$700.00	XXXXXX	\$1,250.00	XXXXXX	\$140.00
XXXXXX	\$1,250.00	XXXXXX	\$1,250.00	XXXXXX	\$1,250.00	XXXXXX	\$1,120.00
XXXXXX	\$1,250.00	XXXXXX	\$1,250.00	XXXXXX	\$1,250.00	XXXXXX	\$140.00
XXXXXX	\$1,250.00	XXXXXX	\$500.00	XXXXXX	\$1,250.00	XXXXXX	\$140.00
XXXXXX	\$0.00	XXXXXX	\$1,250.00	XXXXXX	\$1,250.00	XXXXXX	\$140.00
XXXXXX	\$140.00	XXXXXX	\$1,250.00	XXXXXX	\$1,250.00	XXXXXX	\$140.00
XXXXXX	\$140.00	XXXXXX	\$1,250.00	XXXXXX	\$700.00	XXXXXX	\$280.00
XXXXXX	\$280.00	XXXXXX	\$5.00	XXXXXX	\$1,250.00	XXXXXX	\$140.00
XXXXXX	\$140.00	XXXXXX	\$10.00	XXXXXX	\$5.00	XXXXXX	\$700.00

**Bay State Gas Company
2002 Union Employees**

D. T. E. 05-27
Attachment AG-1-35c
Witness: J. E. Skirtich

Employee	2002 Incentive	Employee	2002 Incentive	Employee	2002 Incentive	Employee	2002 Incentive
XXXXXX	\$1,250.00	XXXXXX	\$140.00	XXXXXX	\$5.00	XXXXXX	\$10.00
XXXXXX	\$5.00	XXXXXX	\$280.00	XXXXXX	\$10.00	XXXXXX	\$10.00
XXXXXX	\$15.00	XXXXXX	\$140.00	XXXXXX	\$5.00	XXXXXX	\$5.00
XXXXXX	\$20.00	XXXXXX	\$140.00	XXXXXX	\$5.00	XXXXXX	\$5.00
XXXXXX	\$1,250.00	XXXXXX	\$140.00	XXXXXX	\$25.00	XXXXXX	\$20.00
XXXXXX	\$1,650.00	XXXXXX	\$12,806.28	XXXXXX	\$140.00	XXXXXX	\$15.00
XXXXXX	\$280.00	XXXXXX	\$280.00	XXXXXX	\$140.00	XXXXXX	\$25.00
XXXXXX	\$420.00	XXXXXX	\$140.00	XXXXXX	\$140.00	XXXXXX	\$140.00
XXXXXX	\$280.00	XXXXXX	\$280.00	XXXXXX	\$146.00	XXXXXX	\$140.00
XXXXXX	\$280.00	XXXXXX	\$60.00	XXXXXX	\$134.00	XXXXXX	\$140.00
XXXXXX	\$140.00	XXXXXX	\$1,250.00	XXXXXX	\$1,250.00	XXXXXX	\$140.00
XXXXXX	\$5.00	XXXXXX	\$500.00	XXXXXX	\$1,250.00	XXXXXX	\$140.00
XXXXXX	\$5.00	XXXXXX	\$60.00	XXXXXX	\$1,650.00	XXXXXX	\$140.00
XXXXXX	\$10.00	XXXXXX	\$15.00	XXXXXX	\$700.00	XXXXXX	\$140.00
XXXXXX	\$1,250.00	XXXXXX	\$5.00	XXXXXX	\$140.00	XXXXXX	\$140.00
XXXXXX	\$1,250.00	XXXXXX	\$5.00	XXXXXX	-\$140.00	XXXXXX	\$1,650.00
XXXXXX	\$1,250.00	XXXXXX	\$130.00	XXXXXX	\$5.00	XXXXXX	\$1,250.00
XXXXXX	\$1,250.00	XXXXXX	\$35.00	XXXXXX	\$5.00	XXXXXX	\$280.00
XXXXXX	\$1,250.00	XXXXXX	\$15.00	XXXXXX	\$5.00	XXXXXX	\$420.00
XXXXXX	\$1,250.00	XXXXXX	\$140.00	XXXXXX	\$5.00	XXXXXX	\$140.00
XXXXXX	\$5.00	XXXXXX	\$280.00	XXXXXX	\$5.00	XXXXXX	\$140.00
XXXXXX	\$5.00	XXXXXX	\$140.00	XXXXXX	\$140.00	XXXXXX	\$280.00
XXXXXX	\$1,250.00	XXXXXX	\$140.00	XXXXXX	\$140.00	XXXXXX	\$10.00
XXXXXX	\$1,250.00	XXXXXX	\$140.00	XXXXXX	\$140.00	XXXXXX	\$5.00
XXXXXX	\$0.00	XXXXXX	\$140.00	XXXXXX	\$280.00	XXXXXX	\$15.00
XXXXXX	\$1,250.00	XXXXXX	\$140.00	XXXXXX	\$140.00	XXXXXX	\$5.00
XXXXXX	\$1,250.00	XXXXXX	\$420.00	XXXXXX	\$280.00	XXXXXX	\$5.00
XXXXXX	\$1,250.00	XXXXXX	\$140.00	XXXXXX	\$560.00	XXXXXX	\$5.00
XXXXXX	\$1,250.00	XXXXXX	\$140.00	XXXXXX	-\$280.00	XXXXXX	\$1,250.00
XXXXXX	\$1,250.00	XXXXXX	\$140.00	XXXXXX	\$700.00	XXXXXX	\$1,250.00
XXXXXX	\$1,250.00	XXXXXX	\$140.00	XXXXXX	\$280.00	XXXXXX	\$1,694.00
XXXXXX	\$1,250.00	XXXXXX	\$140.00	XXXXXX	\$140.00	XXXXXX	\$140.00
XXXXXX	\$700.00	XXXXXX	\$280.00	XXXXXX	\$140.00	XXXXXX	\$140.00
XXXXXX	\$1,250.00	XXXXXX	\$280.00	XXXXXX	\$1,250.00	XXXXXX	\$140.00
XXXXXX	\$1,250.00	XXXXXX	\$140.00	XXXXXX	\$1,250.00	XXXXXX	\$5.00
XXXXXX	\$208.48	XXXXXX	\$420.00	XXXXXX	\$140.00	XXXXXX	\$280.00
XXXXXX	\$1,250.00	XXXXXX	\$1,250.00	XXXXXX	\$140.00	XXXXXX	\$1,250.00
XXXXXX	\$5.00	XXXXXX	\$140.00	XXXXXX	\$140.00	XXXXXX	\$560.00
XXXXXX	\$10.00	XXXXXX	\$280.00	XXXXXX	\$140.00	XXXXXX	\$560.00
XXXXXX	\$5.00	XXXXXX	\$140.00	XXXXXX	\$280.00	XXXXXX	\$5.00
XXXXXX	\$5.00	XXXXXX	\$140.00	XXXXXX	\$280.00	XXXXXX	\$5.00
XXXXXX	\$5.00	XXXXXX	\$1,250.00	XXXXXX	\$25.00	XXXXXX	\$140.00
XXXXXX	\$5.00	XXXXXX	\$1,250.00	XXXXXX	\$15.00	XXXXXX	\$140.00
XXXXXX	\$20.00	XXXXXX	\$1,250.00	XXXXXX	\$5.00	XXXXXX	\$140.00
XXXXXX	\$20.00	XXXXXX	\$5.00	XXXXXX	\$25.00	XXXXXX	\$140.00

**Bay State Gas Company
2002 Union Employees**

D. T. E. 05-27
Attachment AG-1-35c
Witness: J. E. Skirtich

Employee	2002 Incentive	Employee	2002 Incentive	Employee	2002 Incentive	Employee	2002 Incentive
XXXXXX	\$5.00	XXXXXX	\$5.00	XXXXXX	\$1,250.00	XXXXXX	\$7.00
XXXXXX	\$30.00	XXXXXX	\$140.00	XXXXXX	\$560.00	XXXXXX	\$5.00
XXXXXX	\$5.00	XXXXXX	\$280.00	XXXXXX	\$560.00	XXXXXX	\$5.00
XXXXXX	\$15.00	XXXXXX	\$140.00	XXXXXX	\$5.00	XXXXXX	\$25.00
XXXXXX	\$5.00	XXXXXX	\$280.00	XXXXXX	\$5.00	XXXXXX	\$15.00
XXXXXX	\$5.00	XXXXXX	\$280.00	XXXXXX	\$5.00	XXXXXX	\$10.00
XXXXXX	\$5.00	XXXXXX	\$280.00	XXXXXX	\$1,250.00	XXXXXX	\$1,250.00
XXXXXX	\$280.00	XXXXXX	\$1,250.00	XXXXXX	\$140.00	XXXXXX	\$1,650.00
XXXXXX	\$140.00	XXXXXX	\$140.00	XXXXXX	\$140.00	XXXXXX	\$280.00
XXXXXX	\$1,250.00	XXXXXX	\$420.00	XXXXXX	\$140.00	XXXXXX	\$140.00
XXXXXX	\$140.00	XXXXXX	\$1,250.00	XXXXXX	\$5.00	XXXXXX	\$5.00
XXXXXX	\$140.00	XXXXXX	\$1,250.00	XXXXXX	\$1,250.00	XXXXXX	\$1,250.00
XXXXXX	\$140.00	XXXXXX	\$5.00	XXXXXX	\$10.00	XXXXXX	\$1,250.00
XXXXXX	\$10.00	XXXXXX	\$5.00	XXXXXX	\$5.00	XXXXXX	\$500.00
XXXXXX	\$25.00	XXXXXX	\$20.00	XXXXXX	\$10.00	XXXXXX	\$10.00
XXXXXX	\$140.00	XXXXXX	\$10.00	XXXXXX	\$15.00	XXXXXX	\$5.00
XXXXXX	\$280.00	XXXXXX	\$25.00	XXXXXX	\$5.00	XXXXXX	\$15.00
XXXXXX	\$7.00	XXXXXX	\$5.00	XXXXXX	\$30.00	XXXXXX	\$25.00
XXXXXX	\$15.00	XXXXXX	\$20.00	XXXXXX	\$55.00	XXXXXX	\$35.00
XXXXXX	\$10.00	XXXXXX	\$1,650.00	XXXXXX	\$45.00	XXXXXX	\$40.00
XXXXXX	\$20.00	XXXXXX	\$5.00	XXXXXX	\$140.00	XXXXXX	\$1,250.00
XXXXXX	\$5.00	XXXXXX	\$1,250.00	XXXXXX	\$140.00	XXXXXX	\$280.00
XXXXXX	\$10.00	XXXXXX	\$1,250.00	XXXXXX	\$420.00	XXXXXX	\$140.00
XXXXXX	\$1,250.00	XXXXXX	\$140.00	XXXXXX	\$1,250.00	XXXXXX	\$140.00
XXXXXX	\$420.00	XXXXXX	\$140.00	XXXXXX	\$140.00	XXXXXX	\$1,650.00
XXXXXX	\$560.00	XXXXXX	\$420.00	XXXXXX	\$140.00	XXXXXX	\$140.00
XXXXXX	\$1,250.00	XXXXXX	\$140.00	XXXXXX	\$280.00	XXXXXX	\$140.00
XXXXXX	\$5.00	XXXXXX	\$140.00	XXXXXX	\$140.00	XXXXXX	\$280.00
XXXXXX	\$5.00	XXXXXX	\$140.00	XXXXXX	\$140.00	XXXXXX	\$140.00
XXXXXX	\$5.00	XXXXXX	\$140.00	XXXXXX	\$140.00	XXXXXX	\$420.00
XXXXXX	\$5.00	XXXXXX	\$140.00	XXXXXX	\$140.00	XXXXXX	\$140.00
XXXXXX	\$5.00	XXXXXX	\$5.00	XXXXXX	\$1,250.00	XXXXXX	\$140.00
XXXXXX	\$560.00	XXXXXX	\$5.00	XXXXXX	\$140.00	XXXXXX	\$1,650.00
XXXXXX	\$140.00	XXXXXX	\$5.00	XXXXXX	\$140.00	XXXXXX	\$1,250.00
XXXXXX	\$280.00	XXXXXX	\$10.00	XXXXXX	\$280.00	XXXXXX	\$500.00
XXXXXX	\$140.00	XXXXXX	\$5.00	XXXXXX	\$280.00	XXXXXX	\$1,250.00
XXXXXX	\$280.00	XXXXXX	\$10.00	XXXXXX	\$280.00	XXXXXX	\$140.00
XXXXXX	\$140.00	XXXXXX	\$10.00	XXXXXX	\$280.00	XXXXXX	\$140.00
XXXXXX	\$140.00	XXXXXX	\$5.00	XXXXXX	\$280.00	XXXXXX	\$280.00
XXXXXX	\$140.00	XXXXXX	\$5.00	XXXXXX	\$1,250.00	XXXXXX	\$1,250.00
XXXXXX	\$280.00	XXXXXX	\$65.00	XXXXXX	\$1,250.00	XXXXXX	\$30.00
XXXXXX	\$5.00	XXXXXX	\$1,250.00	XXXXXX	\$140.00	XXXXXX	\$15.00
XXXXXX	\$10.00	XXXXXX	\$7.00	XXXXXX	\$140.00	XXXXXX	\$30.00
XXXXXX	\$5.00	XXXXXX	\$560.00	XXXXXX	\$5.00	XXXXXX	\$20.00
XXXXXX	\$5.00	XXXXXX	\$1,250.00	XXXXXX	\$5.00	XXXXXX	\$560.00

**Bay State Gas Company
2002 Union Employees**

D. T. E. 05-27
Attachment AG-1-35c
Witness: J. E. Skirtich

Employee	2002 Incentive	Employee	2002 Incentive	Employee	2002 Incentive	Employee	2002 Incentive
XXXXXX	\$49.99	XXXXXX	\$49.00	XXXXXX	\$17.00	XXXXXX	\$560.00
XXXXXX	\$1,250.00	XXXXXX	\$56.00	XXXXXX	\$5.00	XXXXXX	\$5.00
XXXXXX	\$140.00	XXXXXX	\$35.00	XXXXXX	\$10.00	XXXXXX	\$5.00
XXXXXX	\$140.00	XXXXXX	\$28.00	XXXXXX	\$5.00	XXXXXX	\$5.00
XXXXXX	\$140.00	XXXXXX	\$77.00	XXXXXX	\$1,250.00	XXXXXX	\$5.00
XXXXXX	\$280.00	XXXXXX	\$5.00	XXXXXX	\$1,250.00	XXXXXX	\$1,250.00
XXXXXX	\$1,250.00	XXXXXX	\$5.00	XXXXXX	\$1,250.00	XXXXXX	\$500.00
XXXXXX	\$5.00	XXXXXX	\$15.00	XXXXXX	\$1,250.00	XXXXXX	\$1,250.00
XXXXXX	\$1,250.00	XXXXXX	\$10.00	XXXXXX	\$0.00	XXXXXX	\$1,250.00
XXXXXX	\$1,250.00	XXXXXX	\$20.00	XXXXXX	\$1,250.00	XXXXXX	\$420.00
XXXXXX	\$10.00	XXXXXX	\$5.00	XXXXXX	\$1,250.00	XXXXXX	\$165.12
XXXXXX	\$5.00	XXXXXX	\$5.00	XXXXXX	\$560.00	XXXXXX	\$10.00
XXXXXX	\$5.00	XXXXXX	\$15.00	XXXXXX	\$140.00	XXXXXX	\$5.00
XXXXXX	\$5.00	XXXXXX	\$10.00	XXXXXX	\$140.00	XXXXXX	\$9.50
XXXXXX	\$30.00	XXXXXX	\$140.00	XXXXXX	\$140.00	XXXXXX	\$5.00
XXXXXX	\$15.00	XXXXXX	\$140.00	XXXXXX	\$140.00	XXXXXX	\$280.00
XXXXXX	\$25.00	XXXXXX	\$140.00	XXXXXX	\$140.00	XXXXXX	\$140.00
XXXXXX	\$40.00	XXXXXX	\$140.00	XXXXXX	\$560.00	XXXXXX	\$140.00
XXXXXX	\$1,250.00	XXXXXX	\$280.00	XXXXXX	\$5.00	XXXXXX	\$140.00
XXXXXX	\$280.00	XXXXXX	\$280.00	XXXXXX	\$10.00	XXXXXX	\$280.00
XXXXXX	\$700.00	XXXXXX	\$5.00	XXXXXX	\$5.00	XXXXXX	\$280.00
XXXXXX	\$560.00	XXXXXX	\$10.00	XXXXXX	\$1,250.00	XXXXXX	\$140.00
XXXXXX	\$140.00	XXXXXX	\$5.00	XXXXXX	\$280.00	XXXXXX	\$140.00
XXXXXX	\$140.00	XXXXXX	\$5.00	XXXXXX	\$280.00	XXXXXX	\$1,250.00
XXXXXX	\$140.00	XXXXXX	\$5.00	XXXXXX	\$140.00	XXXXXX	\$500.00
XXXXXX	\$140.00	XXXXXX	\$560.00	XXXXXX	\$280.00	XXXXXX	\$5.00
XXXXXX	\$280.00	XXXXXX	\$1,250.00	XXXXXX	\$140.00	XXXXXX	\$10.00
XXXXXX	\$140.00	XXXXXX	\$1,250.00	XXXXXX	\$140.00	XXXXXX	\$30.00
XXXXXX	\$420.00	XXXXXX	\$20.00	XXXXXX	\$140.00	XXXXXX	\$15.00
XXXXXX	\$140.00	XXXXXX	\$30.00	XXXXXX	\$0.00	XXXXXX	\$15.00
XXXXXX	\$280.00	XXXXXX	\$20.00	XXXXXX	\$1,650.00	XXXXXX	\$5.00
XXXXXX	\$140.00	XXXXXX	\$1,250.00	XXXXXX	\$7.00	XXXXXX	\$40.00
XXXXXX	\$7.00	XXXXXX	\$1,250.00	XXXXXX	\$10.00	XXXXXX	\$5.00
XXXXXX	\$5.00	XXXXXX	\$280.00	XXXXXX	\$20.00	XXXXXX	\$30.00
XXXXXX	\$10.00	XXXXXX	\$140.00	XXXXXX	\$15.00	XXXXXX	\$1,250.00
XXXXXX	\$5.00	XXXXXX	\$140.00	XXXXXX	\$15.00	XXXXXX	\$1,250.00
XXXXXX	\$140.00	XXXXXX	\$15.00	XXXXXX	\$25.00	XXXXXX	\$5.00
XXXXXX	\$140.00	XXXXXX	\$45.00	XXXXXX	\$25.00	XXXXXX	\$30.00
XXXXXX	\$280.00	XXXXXX	\$5.00	XXXXXX	\$5.00	XXXXXX	\$20.00
XXXXXX	\$21.00	XXXXXX	\$0.00	XXXXXX	\$1,250.00	XXXXXX	\$50.00
XXXXXX	\$28.00	XXXXXX	\$15.00	XXXXXX	\$5.00	XXXXXX	\$5.00
XXXXXX	\$14.00	XXXXXX	\$5.00	XXXXXX	\$5.00	XXXXXX	\$140.00
XXXXXX	\$77.00	XXXXXX	\$5.00	XXXXXX	\$0.00	XXXXXX	\$280.00
XXXXXX	\$63.00	XXXXXX	\$5.00	XXXXXX	\$5.00	XXXXXX	\$140.00
XXXXXX	\$77.00	XXXXXX	\$15.00	XXXXXX	\$5.00	XXXXXX	\$10.00

**Bay State Gas Company
2002 Union Employees**

D. T. E. 05-27
Attachment AG-1-35c
Witness: J. E. Skirtich

Employee	2002 Incentive	Employee	2002 Incentive	Employee	2002 Incentive	Employee	2002 Incentive
XXXXXX	\$5.00	XXXXXX	\$5.00	XXXXXX	\$10.00	XXXXXX	\$10.00
XXXXXX	\$1,650.00	XXXXXX	\$5.00	XXXXXX	\$5.00	XXXXXX	\$5.00
XXXXXX	\$5.00	XXXXXX	\$15.00	XXXXXX	\$5.00	XXXXXX	\$5.00
XXXXXX	\$140.00	XXXXXX	\$60.00	XXXXXX	\$140.00	XXXXXX	\$15.00
XXXXXX	\$140.00	XXXXXX	\$20.00	XXXXXX	\$140.00	XXXXXX	\$10.00
XXXXXX	\$140.00	XXXXXX	\$7.00	XXXXXX	\$140.00	XXXXXX	\$10.00
XXXXXX	\$140.00	XXXXXX	\$25.00	XXXXXX	\$140.00	XXXXXX	\$1,250.00
XXXXXX	\$1,250.00	XXXXXX	\$1,250.00	XXXXXX	\$140.00	XXXXXX	\$5.00
XXXXXX	\$10.00	XXXXXX	\$140.00	XXXXXX	\$1,650.00	XXXXXX	\$5.00
XXXXXX	\$5.00	XXXXXX	\$140.00	XXXXXX	\$420.00	XXXXXX	\$560.00
XXXXXX	\$5.00	XXXXXX	\$280.00	XXXXXX	\$140.00	XXXXXX	\$140.00
XXXXXX	\$5.00	XXXXXX	\$1,250.00	XXXXXX	\$140.00	XXXXXX	\$5.00
XXXXXX	\$1,250.00	XXXXXX	\$5.00	XXXXXX	\$140.00	XXXXXX	\$20.00
XXXXXX	\$1,250.00	XXXXXX	\$5.00	XXXXXX	\$1,650.00	XXXXXX	\$5.00
XXXXXX	\$5.00	XXXXXX	\$10.00	XXXXXX	\$1,250.00	XXXXXX	\$5.00
XXXXXX	\$5.00	XXXXXX	\$10.00	XXXXXX	\$10.00	XXXXXX	\$1,250.00
XXXXXX	\$5.00	XXXXXX	\$5.00	XXXXXX	\$10.00	XXXXXX	\$15.00
XXXXXX	\$140.00	XXXXXX	\$5.00	XXXXXX	\$10.00	XXXXXX	\$30.00
XXXXXX	\$280.00	XXXXXX	\$140.00	XXXXXX	\$15.00	XXXXXX	\$15.00
XXXXXX	\$420.00	XXXXXX	\$140.00	XXXXXX	\$25.00	XXXXXX	\$5.00
XXXXXX	\$5.00	XXXXXX	\$140.00	XXXXXX	\$15.00	XXXXXX	\$7.00
XXXXXX	\$80.08	XXXXXX	\$140.00	XXXXXX	\$1,250.00	XXXXXX	\$7.00
XXXXXX	\$140.00	XXXXXX	\$5.00	XXXXXX	\$5.00	XXXXXX	\$21.00
XXXXXX	\$140.00	XXXXXX	\$5.00	XXXXXX	\$20.00	XXXXXX	\$20.00
XXXXXX	\$1,650.00	XXXXXX	\$560.00	XXXXXX	\$1,250.00	XXXXXX	\$10.00
XXXXXX	\$5.00	XXXXXX	\$140.00	XXXXXX	\$10.00	XXXXXX	\$5.00
XXXXXX	\$5.00	XXXXXX	\$140.00	XXXXXX	\$1,250.00	XXXXXX	\$5.00
XXXXXX	\$5.00	XXXXXX	\$140.00	XXXXXX	\$1,250.00	XXXXXX	\$10.00
XXXXXX	\$10.00	XXXXXX	\$280.00	XXXXXX	\$123.04	XXXXXX	\$10.00
XXXXXX	\$15.00	XXXXXX	\$420.00	XXXXXX	\$71.64	XXXXXX	\$138.16
XXXXXX	\$1,250.00	XXXXXX	\$280.00	XXXXXX	\$7.00	XXXXXX	\$71.64
XXXXXX	\$500.00	XXXXXX	\$280.00	XXXXXX	\$28.00	XXXXXX	\$7.00
XXXXXX	\$1,250.00	XXXXXX	\$5.00	XXXXXX	\$7.00	XXXXXX	\$99.60
XXXXXX	\$15.00	XXXXXX	\$1,250.00	XXXXXX	\$35.00	XXXXXX	\$1,650.00
XXXXXX	\$1,250.00	XXXXXX	\$75.40	XXXXXX	\$49.00	XXXXXX	\$420.00
XXXXXX	\$1,250.00	XXXXXX	\$1,650.00	XXXXXX	\$42.00	XXXXXX	\$71.64
XXXXXX	\$5.00	XXXXXX	\$7.00	XXXXXX	\$35.00	XXXXXX	\$7.00
XXXXXX	\$30.00	XXXXXX	\$7.00	XXXXXX	\$49.00	XXXXXX	\$5.00
XXXXXX	\$15.00	XXXXXX	\$7.00	XXXXXX	\$21.00	XXXXXX	\$7.00
XXXXXX	\$25.00	XXXXXX	\$21.00	XXXXXX	\$7.00	XXXXXX	\$10.00
XXXXXX	\$1,250.00	XXXXXX	\$5.00	XXXXXX	\$14.00	XXXXXX	\$5.00
XXXXXX	\$5.00	XXXXXX	\$5.00	XXXXXX	\$15.00	XXXXXX	\$5.00
XXXXXX	\$5.00	XXXXXX	\$5.00	XXXXXX	\$5.00	XXXXXX	\$5.00
XXXXXX	-\$5.00	XXXXXX	\$10.00	XXXXXX	\$5.00	XXXXXX	\$5.00
XXXXXX	\$1,250.00	XXXXXX	\$1,250.00	XXXXXX	\$5.00	XXXXXX	\$134.48

**Bay State Gas Company
2002 Union Employees**

D. T. E. 05-27
Attachment AG-1-35c
Witness: J. E. Skirtich

Employee	2002 Incentive	Employee	2002 Incentive	Employee	2002 Incentive	Employee	2002 Incentive
XXXXXX	\$10.00	XXXXXX	\$10.00	XXXXXX	\$40.00	XXXXXX	\$15.00
XXXXXX	\$1,650.00	XXXXXX	\$10.00	XXXXXX	\$50.00	XXXXXX	\$14.00
XXXXXX	\$5.00	XXXXXX	\$10.00	XXXXXX	\$140.00	XXXXXX	\$1,650.00
XXXXXX	\$5.00	XXXXXX	\$5.00	XXXXXX	\$140.00	XXXXXX	\$10.00
XXXXXX	\$5.00	XXXXXX	\$10.00	XXXXXX	\$7.00	XXXXXX	\$28.00
XXXXXX	\$140.00	XXXXXX	\$20.00	XXXXXX	\$5.00	XXXXXX	\$21.00
XXXXXX	\$140.00	XXXXXX	\$21.00	XXXXXX	\$24.00	XXXXXX	\$5.00
XXXXXX	\$140.00	XXXXXX	\$10.00	XXXXXX	\$7.00	XXXXXX	\$49.00
XXXXXX	\$140.00	XXXXXX	\$1,650.00	XXXXXX	\$7.00	XXXXXX	\$42.00
XXXXXX	\$5.00	XXXXXX	\$10.00	XXXXXX	\$28.00	XXXXXX	\$7.00
XXXXXX	\$5.00	XXXXXX	\$5.00	XXXXXX	\$77.00	XXXXXX	\$7.00
XXXXXX	\$1,803.20	XXXXXX	\$42.00	XXXXXX	\$25.00	XXXXXX	\$7.00
XXXXXX	\$700.00	XXXXXX	\$7.00	XXXXXX	\$20.00	XXXXXX	\$28.00
XXXXXX	\$280.00	XXXXXX	\$14.00	XXXXXX	\$5.00	XXXXXX	\$20.00
XXXXXX	\$5.00	XXXXXX	\$14.00	XXXXXX	\$40.00	XXXXXX	\$5.00
XXXXXX	\$5.00	XXXXXX	\$21.00	XXXXXX	\$65.00	XXXXXX	\$10.00
XXXXXX	\$5.00	XXXXXX	\$5.00	XXXXXX	\$10.00	XXXXXX	\$5.00
XXXXXX	\$1,250.00	XXXXXX	\$5.00	XXXXXX	\$1,650.00	XXXXXX	\$15.00
XXXXXX	\$5.00	XXXXXX	\$5.00	XXXXXX	\$7.00	XXXXXX	\$5.00
XXXXXX	\$10.00	XXXXXX	\$10.00	XXXXXX	\$7.00	XXXXXX	\$5.00
XXXXXX	\$20.00	XXXXXX	\$5.00	XXXXXX	\$14.00	XXXXXX	\$140.00
XXXXXX	\$420.00	XXXXXX	\$5.00	XXXXXX	\$14.00	XXXXXX	\$140.00
XXXXXX	\$7.00	XXXXXX	\$5.00	XXXXXX	\$5.00	XXXXXX	\$21.00
XXXXXX	\$21.00	XXXXXX	\$5.00	XXXXXX	\$10.00	XXXXXX	\$5.00
XXXXXX	\$28.00	XXXXXX	\$14.00	XXXXXX	\$10.00	XXXXXX	\$1,650.00
XXXXXX	\$14.00	XXXXXX	\$14.00	XXXXXX	\$5.00	XXXXXX	\$10.00
XXXXXX	\$7.00	XXXXXX	\$14.00	XXXXXX	\$15.00	XXXXXX	\$5.00
XXXXXX	\$28.00	XXXXXX	\$10.00	XXXXXX	\$5.00	XXXXXX	\$140.00
XXXXXX	\$7.00	XXXXXX	\$5.00	XXXXXX	\$5.00	XXXXXX	\$140.00
XXXXXX	\$28.00	XXXXXX	\$5.00	XXXXXX	\$5.00	XXXXXX	\$49.00
XXXXXX	\$5.00	XXXXXX	\$10.00	XXXXXX	\$7.00	XXXXXX	\$63.00
XXXXXX	\$10.00	XXXXXX	\$10.00	XXXXXX	\$500.00	XXXXXX	\$42.00
XXXXXX	\$5.00	XXXXXX	\$15.00	XXXXXX	\$24.00	XXXXXX	\$35.00
XXXXXX	\$5.00	XXXXXX	\$15.00	XXXXXX	\$14.00	XXXXXX	\$28.00
XXXXXX	\$5.00	XXXXXX	\$134.48	XXXXXX	\$7.00	XXXXXX	\$7.00
XXXXXX	\$5.00	XXXXXX	\$7.00	XXXXXX	\$7.00	XXXXXX	\$15.00
XXXXXX	\$25.00	XXXXXX	\$14.00	XXXXXX	\$7.00	XXXXXX	\$5.00
XXXXXX	\$28.00	XXXXXX	\$7.00	XXXXXX	\$20.00	XXXXXX	\$5.00
XXXXXX	\$28.00	XXXXXX	\$84.00	XXXXXX	\$5.00	XXXXXX	\$15.00
XXXXXX	\$14.00	XXXXXX	\$35.00	XXXXXX	\$5.00	XXXXXX	\$7.00
XXXXXX	\$56.00	XXXXXX	\$5.00	XXXXXX	\$10.00	XXXXXX	\$28.00
XXXXXX	\$14.00	XXXXXX	\$10.00	XXXXXX	\$25.00	XXXXXX	\$35.00
XXXXXX	\$21.00	XXXXXX	\$10.00	XXXXXX	\$1,250.00	XXXXXX	\$49.00
XXXXXX	\$21.00	XXXXXX	\$10.00	XXXXXX	\$7.00	XXXXXX	\$14.00
XXXXXX	\$42.00	XXXXXX	\$5.00	XXXXXX	\$10.00	XXXXXX	\$14.00

**Bay State Gas Company
2002 Union Employees**

D. T. E. 05-27
Attachment AG-1-35c
Witness: J. E. Skirtich

Employee	2002 Incentive	Employee	2002 Incentive	Employee	2002 Incentive	Employee	2002 Incentive
XXXXXX	\$28.00	XXXXXX	\$10.00	XXXXXX	\$14.00	XXXXXX	\$10.00
XXXXXX	\$35.00	XXXXXX	\$14.00	XXXXXX	\$14.00	XXXXXX	\$10.00
XXXXXX	\$21.00	XXXXXX	\$14.00	XXXXXX	\$21.00	XXXXXX	\$0.00
XXXXXX	\$14.00	XXXXXX	\$7.00	XXXXXX	\$14.00	XXXXXX	\$10.00
XXXXXX	\$7.00	XXXXXX	\$28.00	XXXXXX	\$14.00	XXXXXX	\$10.00
XXXXXX	\$15.00	XXXXXX	\$21.00	XXXXXX	\$10.00	XXXXXX	\$15.00
XXXXXX	\$5.00	XXXXXX	\$28.00	XXXXXX	\$10.00	XXXXXX	\$5.00
XXXXXX	\$15.00	XXXXXX	\$21.00	XXXXXX	\$5.00	XXXXXX	\$25.00
XXXXXX	\$5.00	XXXXXX	\$42.00	XXXXXX	\$10.00	XXXXXX	\$45.00
XXXXXX	\$10.00	XXXXXX	\$35.00	XXXXXX	\$5.00	XXXXXX	\$10.00
XXXXXX	\$10.00	XXXXXX	\$56.00	XXXXXX	\$10.00	XXXXXX	\$10.00
XXXXXX	\$5.00	XXXXXX	\$5.00	XXXXXX	\$15.00	XXXXXX	\$15.00
XXXXXX	\$25.00	XXXXXX	\$5.00	XXXXXX	\$5.00	XXXXXX	\$1,650.00
XXXXXX	\$20.00	XXXXXX	\$10.00	XXXXXX	\$10.00	XXXXXX	\$14.00
XXXXXX	\$5.00	XXXXXX	\$0.00	XXXXXX	\$10.00	XXXXXX	\$7.00
XXXXXX	\$109.20	XXXXXX	\$5.00	XXXXXX	\$14.00	XXXXXX	\$7.00
XXXXXX	\$15.00	XXXXXX	\$5.00	XXXXXX	\$10.00	XXXXXX	\$21.00
XXXXXX	\$10.00	XXXXXX	\$15.00	XXXXXX	\$10.00	XXXXXX	\$14.00
XXXXXX	\$7.00	XXXXXX	\$280.00	XXXXXX	\$10.00	XXXXXX	\$14.00
XXXXXX	\$14.00	XXXXXX	\$140.00	XXXXXX	\$25.00	XXXXXX	\$21.00
XXXXXX	\$10.00	XXXXXX	\$140.00	XXXXXX	\$32.00	XXXXXX	\$10.00
XXXXXX	\$10.00	XXXXXX	\$1,650.00	XXXXXX	\$30.00	XXXXXX	\$15.00
XXXXXX	\$10.00	XXXXXX	\$7.00	XXXXXX	\$1,650.00	XXXXXX	\$5.00
XXXXXX	\$15.00	XXXXXX	\$5.00	XXXXXX	\$21.00	XXXXXX	\$5.00
XXXXXX	\$25.00	XXXXXX	\$5.00	XXXXXX	\$20.00	XXXXXX	\$5.00
XXXXXX	\$35.00	XXXXXX	\$5.00	XXXXXX	\$10.00	XXXXXX	\$5.00
XXXXXX	\$1,650.00	XXXXXX	\$5.00	XXXXXX	\$20.00	XXXXXX	\$15.00
XXXXXX	\$5.00	XXXXXX	\$5.00	XXXXXX	\$5.00	XXXXXX	\$10.00
XXXXXX	\$14.00	XXXXXX	\$10.00	XXXXXX	\$10.00	XXXXXX	\$5.00
XXXXXX	\$7.00	XXXXXX	\$5.00	XXXXXX	\$7.00	XXXXXX	\$5.00
XXXXXX	\$21.00	XXXXXX	\$15.00	XXXXXX	\$14.00	XXXXXX	\$10.00
XXXXXX	\$21.00	XXXXXX	\$10.00	XXXXXX	\$14.00	XXXXXX	\$10.00
XXXXXX	\$20.00	XXXXXX	\$10.00	XXXXXX	\$14.00	XXXXXX	\$5.00
XXXXXX	\$25.00	XXXXXX	\$1,650.00	XXXXXX	\$35.00	XXXXXX	\$280.00
XXXXXX	\$10.00	XXXXXX	\$15.00	XXXXXX	\$21.00	XXXXXX	\$14.00
XXXXXX	\$30.00	XXXXXX	\$20.00	XXXXXX	\$5.00	XXXXXX	\$14.00
XXXXXX	\$10.00	XXXXXX	\$50.00	XXXXXX	\$10.00	XXXXXX	\$21.00
XXXXXX	\$10.00	XXXXXX	\$120.80	XXXXXX	\$15.00	XXXXXX	\$7.00
XXXXXX	\$10.00	XXXXXX	\$7.00	XXXXXX	\$5.00	XXXXXX	\$21.00
XXXXXX	\$25.00	XXXXXX	\$5.00	XXXXXX	\$5.00	XXXXXX	\$14.00
XXXXXX	\$15.00	XXXXXX	\$5.00	XXXXXX	\$5.00	XXXXXX	\$28.00
XXXXXX	\$107.36	XXXXXX	\$5.00	XXXXXX	\$5.00	XXXXXX	\$20.00
XXXXXX	\$1,650.00	XXXXXX	\$5.00	XXXXXX	\$12.00	XXXXXX	\$10.00
XXXXXX	\$35.00	XXXXXX	\$7.00	XXXXXX	\$15.00	XXXXXX	\$20.00
XXXXXX	\$30.00	XXXXXX	\$14.00	XXXXXX	\$21.00	XXXXXX	\$5.00

**Bay State Gas Company
2002 Union Employees**

D. T. E. 05-27
Attachment AG-1-35c
Witness: J. E. Skirtich

Employee	2002 Incentive	Employee	2002 Incentive	Employee	2002 Incentive	Employee	2002 Incentive
XXXXXX	\$10.00						
XXXXXX	\$5.00						
XXXXXX	\$1,650.00						
XXXXXX	\$5.00						
XXXXXX	\$5.00						
XXXXXX	\$1,650.00						
XXXXXX	\$140.00						
XXXXXX	\$280.00						
XXXXXX	\$1,250.00						
XXXXXX	\$1,250.00						
XXXXXX	\$1,250.00						
XXXXXX	\$1,250.00						
XXXXXX	\$1,250.00						
XXXXXX	\$140.00						
XXXXXX	\$140.00						
XXXXXX	\$140.00						
XXXXXX	\$140.00						
XXXXXX	\$280.00						
XXXXXX	\$280.00						
XXXXXX	\$140.00						
XXXXXX	\$112.24						
XXXXXX	\$25.00						
XXXXXX	\$10.00						
XXXXXX	\$5.00						
XXXXXX	\$5.00						

**Bay State Gas Company
2002 Non-Union Employees**

D. T. E. 05-27
Attachment AG-1-35c
Witness: J. E. Skirtich

Employee	2002 Incentive	Employee	2002 Incentive
XXXXX	\$90.00	XXXXX	\$420.00
XXXXX	\$60.54	XXXXX	\$420.00
XXXXX	\$60.00	XXXXX	\$420.00
XXXXX	\$124.99	XXXXX	\$210.00
XXXXX	\$5,000.00	XXXXX	\$78.75
XXXXX	\$1,250.00	XXXXX	\$78.75
XXXXX	\$446.16	XXXXX	\$78.75
XXXXX	-\$223.08	XXXXX	\$78.75
XXXXX	\$223.08	XXXXX	\$28.00
XXXXX	\$0.00	XXXXX	\$5,866.83
XXXXX	\$11,227.17	XXXXX	\$765.44
XXXXX	\$12,423.10	XXXXX	\$20,000.00
XXXXX	\$22,321.06	XXXXX	\$750.00
XXXXX	\$14,235.46	XXXXX	\$5.00
XXXXX	\$15,358.57	XXXXX	\$40.00
XXXXX	\$12,530.12	XXXXX	\$22.00
XXXXX	\$17,052.00	XXXXX	\$15.00
XXXXX	\$14,140.40	XXXXX	\$40.00
XXXXX	\$140.00	XXXXX	\$30.00
XXXXX	\$140.00	XXXXX	\$15.00
XXXXX	\$140.00	XXXXX	-\$5.00
XXXXX	\$140.00	XXXXX	\$20,000.00
XXXXX	\$140.00	XXXXX	\$20,000.00
XXXXX	\$280.00	XXXXX	\$20,000.00
XXXXX	\$70.00	XXXXX	\$20,000.00
XXXXX	\$70.00	XXXXX	\$20,000.00
XXXXX	\$70.00	XXXXX	\$20,000.00
XXXXX	\$70.00	XXXXX	\$20,000.00
XXXXX	\$70.00	XXXXX	\$20,000.00
XXXXX	\$70.00	XXXXX	\$20,000.00
XXXXX	\$70.00	XXXXX	\$20,000.00
XXXXX	\$280.00	XXXXX	\$20,000.00
XXXXX	\$280.00	XXXXX	\$20,000.00
XXXXX	\$140.00		
XXXXX	\$140.00		
XXXXX	\$140.00		
XXXXX	\$140.00		
XXXXX	\$140.00		
XXXXX	\$140.00		
XXXXX	\$140.00		
XXXXX	\$140.00		
XXXXX	\$140.00		
XXXXX	\$140.00		
XXXXX	\$560.00		
XXXXX	\$140.00		
XXXXX	\$420.00		
XXXXX	\$140.00		
XXXXX	\$560.00		

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE
FIRST SET OF INFORMATION REQUESTS FROM THE ATTORNEY GENERAL
D. T. E. 05-27

Date: May 18, 2005

Responsible: John E. Skirtich, Consultant (Revenue Requirements)

AG-1-36: Please itemize and quantify for each NISOURCE and Company management employee and officer the compensation and benefits including bonuses paid to each management employee and officer during the years 2002, 2003 and 2004.

Response Please see Attachments AG-1-36a, AG-1-36b, and AG-1-36c for the compensation and benefits, including bonuses paid to each Bay State management employee during the years 2002, 2003, and 2004. NiSource Inc. has no employees.

**Bay State Gas Company
2004 Non-Union Employees**

D. T. E. 05-27
Attachment AG-1-36a
Witness: J. E. Skirtich

<u>Employee ID</u>	<u>Compensation</u>	<u>Benefits</u>	<u>Total</u>
XXXXX	\$75,722.86	\$29,971.11	\$105,693.97
XXXXX	\$25,519.30	\$10,100.54	\$35,619.84
XXXXX	\$17,987.20	\$7,119.33	\$25,106.53
XXXXX	\$11,087.21	\$4,388.32	\$15,475.53
XXXXX	\$67,647.51	\$26,774.88	\$94,422.39
XXXXX	\$26,392.75	\$10,446.25	\$36,839.00
XXXXX	\$21,225.15	\$8,400.91	\$29,626.06
XXXXX	\$74,926.03	\$29,655.72	\$104,581.75
XXXXX	\$55,349.93	\$21,907.50	\$77,257.43
XXXXX	\$32,038.75	\$12,680.94	\$44,719.69
XXXXX	\$12,682.71	\$5,019.82	\$17,702.53
XXXXX	\$12,797.01	\$5,065.06	\$17,862.07
XXXXX	\$19,895.97	\$7,874.82	\$27,770.79
XXXXX	\$15,229.00	\$6,027.64	\$21,256.64
XXXXX	\$22,857.66	\$9,047.06	\$31,904.72
XXXXX	\$13,991.51	\$5,537.84	\$19,529.35
XXXXX	\$14,113.56	\$5,586.15	\$19,699.71
XXXXX	\$11,958.08	\$4,733.01	\$16,691.09
XXXXX	\$9,230.76	\$3,653.53	\$12,884.29
XXXXX	\$4,471.15	\$1,769.68	\$6,240.83
XXXXX	\$1,818.08	\$719.60	\$2,537.68
XXXXX	\$74,609.00	\$29,530.24	\$104,139.24
XXXXX	\$91,594.68	\$36,253.17	\$127,847.85
XXXXX	\$81,959.25	\$32,439.47	\$114,398.72
XXXXX	\$100,000.00	\$39,580.00	\$139,580.00
XXXXX	\$74,779.08	\$29,597.56	\$104,376.64
XXXXX	\$89,321.35	\$35,353.39	\$124,674.74
XXXXX	\$84,749.40	\$33,543.81	\$118,293.21
XXXXX	\$3,829.73	\$1,515.81	\$5,345.54
XXXXX	\$59,486.52	\$23,544.76	\$83,031.28
XXXXX	\$89,626.62	\$35,474.22	\$125,100.84
XXXXX	\$64,538.33	\$25,544.27	\$90,082.60
XXXXX	\$51,923.44	\$20,551.30	\$72,474.74
XXXXX	\$90,244.26	\$35,718.68	\$125,962.94
XXXXX	\$95,665.90	\$37,864.56	\$133,530.46
XXXXX	\$67,344.78	\$26,655.06	\$93,999.84
XXXXX	\$95,625.57	\$37,848.60	\$133,474.17
XXXXX	\$90,018.90	\$35,629.48	\$125,648.38
XXXXX	\$68,235.75	\$27,007.71	\$95,243.46
XXXXX	\$81,102.13	\$32,100.22	\$113,202.35
XXXXX	\$89,318.58	\$35,352.29	\$124,670.87
XXXXX	\$92,305.56	\$36,534.54	\$128,840.10
XXXXX	\$86,652.66	\$34,297.12	\$120,949.78
XXXXX	\$22,289.74	\$8,822.28	\$31,112.02
XXXXX	\$67,335.69	\$26,651.47	\$93,987.16
XXXXX	\$90,347.79	\$35,759.66	\$126,107.45
XXXXX	\$75,506.17	\$29,885.34	\$105,391.51
XXXXX	\$81,027.31	\$32,070.61	\$113,097.92

**Bay State Gas Company
2004 Non-Union Employees**

D. T. E. 05-27
Attachment AG-1-36a
Witness: J. E. Skirtich

<u>Employee ID</u>	<u>Compensation</u>	<u>Benefits</u>	<u>Total</u>
XXXXX	\$87,645.55	\$34,690.11	\$122,335.66
XXXXX	\$67,578.21	\$26,747.46	\$94,325.67
XXXXX	\$69,788.49	\$27,622.28	\$97,410.77
XXXXX	\$82,933.06	\$32,824.91	\$115,757.97
XXXXX	\$81,980.04	\$32,447.70	\$114,427.74
XXXXX	\$80,176.46	\$31,733.84	\$111,910.30
XXXXX	\$101,117.61	\$40,022.35	\$141,139.96
XXXXX	\$95,063.56	\$37,626.16	\$132,689.72
XXXXX	\$90,447.82	\$35,799.25	\$126,247.07
XXXXX	\$62,421.70	\$24,706.51	\$87,128.21
XXXXX	\$50,377.40	\$19,939.37	\$70,316.77
XXXXX	\$70,699.67	\$27,982.93	\$98,682.60
XXXXX	\$65,809.06	\$26,047.23	\$91,856.29
XXXXX	\$63,161.24	\$24,999.22	\$88,160.46
XXXXX	\$81,071.22	\$32,087.99	\$113,159.21
XXXXX	\$80,776.70	\$31,971.42	\$112,748.12
XXXXX	\$69,999.77	\$27,705.91	\$97,705.68
XXXXX	\$72,269.71	\$28,604.35	\$100,874.06
XXXXX	\$63,041.73	\$24,951.92	\$87,993.65
XXXXX	\$116,905.57	\$46,271.22	\$163,176.79
XXXXX	\$111,233.75	\$44,026.32	\$155,260.07
XXXXX	\$61,171.10	\$24,211.52	\$85,382.62
XXXXX	\$25,723.06	\$10,181.19	\$35,904.25
XXXXX	\$56,516.33	\$22,369.16	\$78,885.49
XXXXX	\$52,959.96	\$20,961.55	\$73,921.51
XXXXX	\$115,265.53	\$45,622.10	\$160,887.63
XXXXX	\$87,390.18	\$34,589.03	\$121,979.21
XXXXX	\$81,120.04	\$32,107.31	\$113,227.35
XXXXX	\$88,999.94	\$35,226.18	\$124,226.12
XXXXX	\$50,899.17	\$20,145.89	\$71,045.06
XXXXX	\$84,305.50	\$33,368.12	\$117,673.62
XXXXX	\$69,491.57	\$27,504.76	\$96,996.33
XXXXX	\$64,871.16	\$25,676.01	\$90,547.17
XXXXX	\$80,541.66	\$31,878.39	\$112,420.05
XXXXX	\$53,121.45	\$21,025.47	\$74,146.92
XXXXX	\$67,807.80	\$26,838.33	\$94,646.13
XXXXX	\$3,422.62	\$1,354.67	\$4,777.29
XXXXX	\$27,807.55	\$11,006.23	\$38,813.78
XXXXX	\$75,594.18	\$29,920.18	\$105,514.36
XXXXX	\$61,427.00	\$24,312.81	\$85,739.81
XXXXX	\$48,011.87	\$19,003.10	\$67,014.97
XXXXX	\$89,789.86	\$35,538.83	\$125,328.69
XXXXX	\$43,639.00	\$17,272.32	\$60,911.32
XXXXX	\$44,173.51	\$17,483.88	\$61,657.39
XXXXX	\$47,071.87	\$18,631.05	\$65,702.92
XXXXX	\$39,805.38	\$15,754.97	\$55,560.35
XXXXX	\$86,171.20	\$34,106.56	\$120,277.76
XXXXX	\$89,071.63	\$35,254.55	\$124,326.18

**Bay State Gas Company
2004 Non-Union Employees**

D. T. E. 05-27
Attachment AG-1-36a
Witness: J. E. Skirtich

<u>Employee ID</u>	<u>Compensation</u>	<u>Benefits</u>	<u>Total</u>
XXXXX	\$54,002.89	\$21,374.34	\$75,377.23
XXXXX	\$67,152.78	\$26,579.07	\$93,731.85
XXXXX	\$41,224.12	\$16,316.51	\$57,540.63
XXXXX	\$71,166.46	\$28,167.68	\$99,334.14
XXXXX	\$111,521.54	\$44,140.23	\$155,661.77
XXXXX	\$84,142.89	\$33,303.76	\$117,446.65
XXXXX	\$52,834.44	\$20,911.87	\$73,746.31
XXXXX	\$100,909.98	\$39,940.17	\$140,850.15
XXXXX	\$68,323.57	\$27,042.47	\$95,366.04
XXXXX	\$162,307.49	\$64,241.30	\$226,548.79
XXXXX	\$33,386.04	\$13,214.19	\$46,600.23
XXXXX	\$178,662.85	\$70,714.76	\$249,377.61
XXXXX	\$108,400.43	\$42,904.89	\$151,305.32
XXXXX	\$57,087.43	\$22,595.20	\$79,682.63

**Bay State Gas Company
2003 Non-Union Employees**

D. T. E. 05-27
Attachment AG-1-36b
Witness: J. E. Skirtich

<u>Employee ID</u>	<u>Compensation</u>	<u>Benefits</u>	<u>Total</u>
XXXXX	\$66,273.73	\$27,569.87	\$93,843.60
XXXXX	\$63,554.36	\$26,438.61	\$89,992.97
XXXXX	\$32,461.91	\$13,504.15	\$45,966.06
XXXXX	\$3,000.00	\$1,248.00	\$4,248.00
XXXXX	\$1,732.75	\$720.82	\$2,453.57
XXXXX	\$49,551.83	\$20,613.56	\$70,165.39
XXXXX	\$750.00	\$312.00	\$1,062.00
XXXXX	\$85,605.95	\$35,612.08	\$121,218.03
XXXXX	\$500.00	\$208.00	\$708.00
XXXXX	\$73,432.42	\$30,547.89	\$103,980.31
XXXXX	\$67,879.97	\$28,238.07	\$96,118.04
XXXXX	\$87,193.28	\$36,272.40	\$123,465.68
XXXXX	\$789.67	\$328.50	\$1,118.17
XXXXX	\$77,931.53	\$32,419.52	\$110,351.05
XXXXX	\$1,000.00	\$416.00	\$1,416.00
XXXXX	\$1,500.00	\$624.00	\$2,124.00
XXXXX	\$500.00	\$208.00	\$708.00
XXXXX	\$59,938.88	\$24,934.57	\$84,873.45
XXXXX	\$69,943.99	\$29,096.70	\$99,040.69
XXXXX	\$82,293.35	\$34,234.03	\$116,527.38
XXXXX	\$58,103.63	\$24,171.11	\$82,274.74
XXXXX	\$47,333.90	\$19,690.90	\$67,024.80
XXXXX	\$84,503.08	\$35,153.28	\$119,656.36
XXXXX	\$87,278.62	\$36,307.91	\$123,586.53
XXXXX	\$63,884.90	\$26,576.12	\$90,461.02
XXXXX	\$76,574.62	\$31,855.04	\$108,429.66
XXXXX	\$81,909.99	\$34,074.56	\$115,984.55
XXXXX	\$62,403.52	\$25,959.86	\$88,363.38
XXXXX	\$74,804.96	\$31,118.86	\$105,923.82
XXXXX	\$79,210.31	\$32,951.49	\$112,161.80
XXXXX	\$72,940.54	\$30,343.26	\$103,283.80
XXXXX	\$650.00	\$270.40	\$920.40
XXXXX	\$77,602.56	\$32,282.66	\$109,885.22
XXXXX	\$20,645.14	\$8,588.38	\$29,233.52
XXXXX	\$5,504.15	\$2,289.73	\$7,793.88
XXXXX	\$71,315.84	\$29,667.39	\$100,983.23
XXXXX	\$72,158.66	\$30,018.00	\$102,176.66
XXXXX	\$28,162.22	\$11,715.48	\$39,877.70
XXXXX	\$72,784.57	\$30,278.38	\$103,062.95
XXXXX	\$953.75	\$396.76	\$1,350.51
XXXXX	\$79,241.21	\$32,964.34	\$112,205.55
XXXXX	\$61,312.60	\$25,506.04	\$86,818.64
XXXXX	\$63,463.49	\$26,400.81	\$89,864.30
XXXXX	\$75,434.59	\$31,380.79	\$106,815.38
XXXXX	\$78,671.72	\$32,727.44	\$111,399.16
XXXXX	\$39,854.46	\$16,579.46	\$56,433.92
XXXXX	\$76,029.17	\$31,628.13	\$107,657.30
XXXXX	\$92,837.25	\$38,620.30	\$131,457.55

**Bay State Gas Company
2003 Non-Union Employees**

D. T. E. 05-27
Attachment AG-1-36b
Witness: J. E. Skirtich

<u>Employee ID</u>	<u>Compensation</u>	<u>Benefits</u>	<u>Total</u>
XXXXX	\$96,894.21	\$40,307.99	\$137,202.20
XXXXX	\$80,374.92	\$33,435.97	\$113,810.89
XXXXX	\$59,356.57	\$24,692.33	\$84,048.90
XXXXX	\$2,500.00	\$1,040.00	\$3,540.00
XXXXX	\$595.23	\$247.62	\$842.85
XXXXX	\$62,970.70	\$26,195.81	\$89,166.51
XXXXX	\$65,165.45	\$27,108.83	\$92,274.28
XXXXX	\$63,719.83	\$26,507.45	\$90,227.28
XXXXX	\$774.00	\$321.98	\$1,095.98
XXXXX	\$54,260.00	\$22,572.16	\$76,832.16
XXXXX	\$69,443.53	\$28,888.51	\$98,332.04
XXXXX	\$72,698.44	\$30,242.55	\$102,940.99
XXXXX	\$63,688.70	\$26,494.50	\$90,183.20
XXXXX	\$58,479.52	\$24,327.48	\$82,807.00
XXXXX	\$97,004.41	\$40,353.83	\$137,358.24
XXXXX	\$100,109.39	\$41,645.51	\$141,754.90
XXXXX	\$54,433.16	\$22,644.19	\$77,077.35
XXXXX	\$100,131.73	\$41,654.80	\$141,786.53
XXXXX	\$49,777.56	\$20,707.46	\$70,485.02
XXXXX	\$48,406.83	\$20,137.24	\$68,544.07
XXXXX	\$106,449.72	\$44,283.08	\$150,732.80
XXXXX	\$82,585.79	\$34,355.69	\$116,941.48
XXXXX	\$67,010.85	\$27,876.51	\$94,887.36
XXXXX	\$83,702.62	\$34,820.29	\$118,522.91
XXXXX	\$41,676.28	\$17,337.33	\$59,013.61
XXXXX	\$78,275.94	\$32,562.79	\$110,838.73
XXXXX	\$62,365.24	\$25,943.94	\$88,309.18
XXXXX	\$61,677.65	\$25,657.90	\$87,335.55
XXXXX	\$73,290.48	\$30,488.84	\$103,779.32
XXXXX	\$46,497.54	\$19,342.98	\$65,840.52
XXXXX	\$62,166.74	\$25,861.36	\$88,028.10
XXXXX	\$47,756.06	\$19,866.52	\$67,622.58
XXXXX	\$4,637.98	\$1,929.40	\$6,567.38
XXXXX	\$1,847.02	\$768.36	\$2,615.38
XXXXX	\$66,040.28	\$27,472.76	\$93,513.04
XXXXX	\$53,773.87	\$22,369.93	\$76,143.80
XXXXX	\$46,839.56	\$19,485.26	\$66,324.82
XXXXX	\$3,481.02	\$1,448.10	\$4,929.12
XXXXX	\$81,617.68	\$33,952.95	\$115,570.63
XXXXX	\$500.00	\$208.00	\$708.00
XXXXX	\$39,838.34	\$16,572.75	\$56,411.09
XXXXX	\$41,154.23	\$17,120.16	\$58,274.39
XXXXX	\$37,968.65	\$15,794.96	\$53,763.61
XXXXX	\$72,995.32	\$30,366.05	\$103,361.37
XXXXX	\$79,772.87	\$33,185.51	\$112,958.38
XXXXX	\$35,306.79	\$14,687.62	\$49,994.41
XXXXX	\$57,260.68	\$23,820.44	\$81,081.12
XXXXX	\$5,000.00	\$2,080.00	\$7,080.00

**Bay State Gas Company
2003 Non-Union Employees**

D. T. E. 05-27
Attachment AG-1-36b
Witness: J. E. Skirtich

<u>Employee ID</u>	<u>Compensation</u>	<u>Benefits</u>	<u>Total</u>
XXXXX	\$63,734.36	\$26,513.49	\$90,247.85
XXXXX	\$1,550.00	\$644.80	\$2,194.80
XXXXX	\$94,865.30	\$39,463.96	\$134,329.26
XXXXX	\$81,026.66	\$33,707.09	\$114,733.75
XXXXX	\$43,612.64	\$18,142.86	\$61,755.50
XXXXX	\$90,075.38	\$37,471.36	\$127,546.74
XXXXX	\$51,846.15	\$21,568.00	\$73,414.15
XXXXX	\$550.00	\$228.80	\$778.80
XXXXX	\$67,417.59	\$28,045.72	\$95,463.31
XXXXX	\$539.09	\$224.26	\$763.35
XXXXX	\$148,935.06	\$61,956.98	\$210,892.04
XXXXX	\$3,654.30	\$1,520.19	\$5,174.49
XXXXX	\$31,171.70	\$12,967.43	\$44,139.13
XXXXX	\$148,271.23	\$61,680.83	\$209,952.06
XXXXX	\$92,452.18	\$38,460.11	\$130,912.29
XXXXX	\$46,251.24	\$19,240.52	\$65,491.76
XXXXX	\$14,530.61	\$6,044.73	\$20,575.34
XXXXX	\$2,502.50	\$1,041.04	\$3,543.54

**Bay State Gas Company
2002 Non-Union Employees**

D. T. E. 05-27
Attachment AG-1-36c
Witness: J. E. Skirtich

<u>Employee ID</u>	<u>Compensation</u>	<u>Benefits</u>	<u>Total</u>
XXXXX	\$24,911.56	\$9,000.55	\$33,912.11
XXXXX	\$11,307.68	\$4,085.46	\$15,393.14
XXXXX	\$237.50	\$85.81	\$323.31
XXXXX	\$111,197.66	\$40,175.71	\$151,373.37
XXXXX	\$40,864.51	\$14,764.35	\$55,628.86
XXXXX	\$76,513.85	\$27,644.45	\$104,158.30
XXXXX	\$76,522.87	\$27,647.71	\$104,170.58
XXXXX	\$66,010.29	\$23,849.52	\$89,859.81
XXXXX	\$5,655.96	\$2,043.50	\$7,699.46
XXXXX	\$73,032.50	\$26,386.64	\$99,419.14
XXXXX	\$64,105.79	\$23,161.42	\$87,267.21
XXXXX	\$69,135.45	\$24,978.64	\$94,114.09
XXXXX	\$62,961.40	\$22,747.95	\$85,709.35
XXXXX	\$73,114.85	\$26,416.40	\$99,531.25
XXXXX	\$71,624.25	\$25,877.84	\$97,502.09
XXXXX	\$59,127.15	\$21,362.64	\$80,489.79
XXXXX	\$59,909.60	\$21,645.34	\$81,554.94
XXXXX	\$62,926.18	\$22,735.23	\$85,661.41
XXXXX	\$63,587.13	\$22,974.03	\$86,561.16
XXXXX	\$78,567.80	\$28,386.55	\$106,954.35
XXXXX	\$53,730.65	\$19,412.88	\$73,143.53
XXXXX	\$1,837.50	\$663.89	\$2,501.39
XXXXX	\$45,913.63	\$16,588.59	\$62,502.22
XXXXX	\$79,592.04	\$28,756.60	\$108,348.64
XXXXX	\$27,452.28	\$9,918.51	\$37,370.79
XXXXX	\$74,552.45	\$26,935.80	\$101,488.25
XXXXX	\$10,574.02	\$3,820.39	\$14,394.41
XXXXX	\$55,684.67	\$20,118.87	\$75,803.54
XXXXX	\$66,398.55	\$23,989.80	\$90,388.35
XXXXX	\$75,303.42	\$27,207.13	\$102,510.55
XXXXX	\$58,461.91	\$21,122.29	\$79,584.20
XXXXX	\$78,531.13	\$28,373.30	\$106,904.43
XXXXX	\$72,572.75	\$26,220.53	\$98,793.28
XXXXX	\$69,127.68	\$24,975.83	\$94,103.51
XXXXX	\$68,547.44	\$24,766.19	\$93,313.63
XXXXX	\$72,700.64	\$26,266.74	\$98,967.38
XXXXX	\$20,177.87	\$7,290.26	\$27,468.13
XXXXX	\$67,297.30	\$24,314.51	\$91,611.81
XXXXX	\$59,875.79	\$21,633.12	\$81,508.91
XXXXX	\$68,305.72	\$24,678.86	\$92,984.58
XXXXX	\$56,703.72	\$20,487.05	\$77,190.77
XXXXX	\$1,260.00	\$455.24	\$1,715.24
XXXXX	\$63,893.15	\$23,084.60	\$86,977.75
XXXXX	\$71,197.34	\$25,723.60	\$96,920.94
XXXXX	\$72,265.03	\$26,109.36	\$98,374.39
XXXXX	\$57,946.29	\$20,935.99	\$78,882.28
XXXXX	\$57,321.23	\$20,710.16	\$78,031.39
XXXXX	\$70,824.09	\$25,588.74	\$96,412.83

**Bay State Gas Company
2002 Non-Union Employees**

D. T. E. 05-27
Attachment AG-1-36c
Witness: J. E. Skirtich

<u>Employee ID</u>	<u>Compensation</u>	<u>Benefits</u>	<u>Total</u>
XXXXX	\$11,227.17	\$4,056.38	\$15,283.55
XXXXX	\$75,672.93	\$27,340.63	\$103,013.56
XXXXX	\$35,763.64	\$12,921.40	\$48,685.04
XXXXX	\$68,062.96	\$24,591.15	\$92,654.11
XXXXX	\$77,682.92	\$28,066.84	\$105,749.76
XXXXX	\$72,690.02	\$26,262.90	\$98,952.92
XXXXX	\$86,537.01	\$31,265.82	\$117,802.83
XXXXX	\$56,664.60	\$20,472.92	\$77,137.52
XXXXX	\$44,604.33	\$16,115.54	\$60,719.87
XXXXX	\$73,031.46	\$26,386.27	\$99,417.73
XXXXX	\$56,184.26	\$20,299.37	\$76,483.63
XXXXX	\$12,423.10	\$4,488.47	\$16,911.57
XXXXX	\$45,055.35	\$16,278.50	\$61,333.85
XXXXX	\$58,473.55	\$21,126.49	\$79,600.04
XXXXX	\$58,315.67	\$21,069.45	\$79,385.12
XXXXX	\$52,980.80	\$19,141.96	\$72,122.76
XXXXX	\$50,800.00	\$18,354.04	\$69,154.04
XXXXX	\$64,196.16	\$23,194.07	\$87,390.23
XXXXX	\$68,355.55	\$24,696.86	\$93,052.41
XXXXX	\$5,712.26	\$2,063.84	\$7,776.10
XXXXX	\$52,783.38	\$19,070.64	\$71,854.02
XXXXX	\$59,609.97	\$21,537.08	\$81,147.05
XXXXX	\$21,905.93	\$7,914.61	\$29,820.54
XXXXX	\$54,121.56	\$19,554.12	\$73,675.68
XXXXX	\$84,803.93	\$30,639.66	\$115,443.59
XXXXX	\$89,468.60	\$32,325.01	\$121,793.61
XXXXX	\$49,940.34	\$18,043.44	\$67,983.78
XXXXX	\$22,321.06	\$8,064.60	\$30,385.66
XXXXX	\$7,461.49	\$2,695.84	\$10,157.33
XXXXX	\$91,113.61	\$32,919.35	\$124,032.96
XXXXX	\$42,999.02	\$15,535.55	\$58,534.57
XXXXX	\$49,771.46	\$17,982.43	\$67,753.89
XXXXX	\$94,758.51	\$34,236.25	\$128,994.76
XXXXX	\$14,235.46	\$5,143.27	\$19,378.73
XXXXX	\$97,295.60	\$35,152.90	\$132,448.50
XXXXX	\$69,316.80	\$25,044.16	\$94,360.96
XXXXX	\$78,935.33	\$28,519.33	\$107,454.66
XXXXX	\$11,957.13	\$4,320.11	\$16,277.24
XXXXX	\$5,729.62	\$2,070.11	\$7,799.73
XXXXX	\$42,923.52	\$15,508.27	\$58,431.79
XXXXX	\$15,419.11	\$5,570.92	\$20,990.03
XXXXX	\$68,384.67	\$24,707.38	\$93,092.05
XXXXX	\$53,908.73	\$19,477.22	\$73,385.95
XXXXX	\$58,892.40	\$21,277.82	\$80,170.22
XXXXX	\$1,109.68	\$400.93	\$1,510.61
XXXXX	\$62,240.08	\$22,487.34	\$84,727.42
XXXXX	\$41,053.90	\$14,832.77	\$55,886.67
XXXXX	\$57,387.74	\$20,734.19	\$78,121.93

**Bay State Gas Company
2002 Non-Union Employees**

D. T. E. 05-27
Attachment AG-1-36c
Witness: J. E. Skirtich

<u>Employee ID</u>	<u>Compensation</u>	<u>Benefits</u>	<u>Total</u>
XXXXX	\$5,576.15	\$2,014.66	\$7,590.81
XXXXX	\$45,976.57	\$16,611.33	\$62,587.90
XXXXX	\$66,630.11	\$24,073.46	\$90,703.57
XXXXX	\$77,769.25	\$28,098.03	\$105,867.28
XXXXX	\$59,644.49	\$21,549.55	\$81,194.04
XXXXX	\$44,894.88	\$16,220.52	\$61,115.40
XXXXX	\$665.12	\$240.31	\$905.43
XXXXX	\$800.40	\$289.18	\$1,089.58
XXXXX	\$64,349.20	\$23,249.37	\$87,598.57
XXXXX	\$645.00	\$233.04	\$878.04
XXXXX	\$75,787.76	\$27,382.12	\$103,169.88
XXXXX	\$66,808.61	\$24,137.95	\$90,946.56
XXXXX	\$0.00	\$0.00	\$0.00
XXXXX	\$37,123.11	\$13,412.58	\$50,535.69
XXXXX	\$9,320.00	\$3,367.32	\$12,687.32
XXXXX	\$37,231.87	\$13,451.87	\$50,683.74
XXXXX	\$37,300.54	\$13,476.69	\$50,777.23
XXXXX	\$64,677.84	\$23,368.10	\$88,045.94
XXXXX	\$73,295.51	\$26,481.67	\$99,777.18
XXXXX	\$47,154.78	\$17,037.02	\$64,191.80
XXXXX	\$51,706.97	\$18,681.73	\$70,388.70
XXXXX	\$108,448.72	\$39,182.52	\$147,631.24
XXXXX	\$743.20	\$268.52	\$1,011.72
XXXXX	\$59,708.54	\$21,572.70	\$81,281.24
XXXXX	\$64,342.72	\$23,247.02	\$87,589.74
XXXXX	\$88,118.44	\$31,837.19	\$119,955.63
XXXXX	\$3,911.36	\$1,413.17	\$5,324.53
XXXXX	\$72,277.88	\$26,114.00	\$98,391.88
XXXXX	\$46,191.56	\$16,689.01	\$62,880.57
XXXXX	\$631.20	\$228.05	\$859.25
XXXXX	\$81,031.61	\$29,276.72	\$110,308.33
XXXXX	\$185,615.33	\$67,062.82	\$252,678.15
XXXXX	\$41,968.43	\$15,163.19	\$57,131.62
XXXXX	\$58,307.53	\$21,066.51	\$79,374.04
XXXXX	\$17,906.22	\$6,469.52	\$24,375.74
XXXXX	\$14,140.40	\$5,108.93	\$19,249.33
XXXXX	\$131,884.67	\$47,649.93	\$179,534.60
XXXXX	\$102,576.88	\$37,061.03	\$139,637.91
XXXXX	\$29,355.51	\$10,606.15	\$39,961.66
XXXXX	\$876.96	\$316.85	\$1,193.81
XXXXX	\$131,884.67	\$47,649.93	\$179,534.60
XXXXX	\$75,711.56	\$27,354.59	\$103,066.15
XXXXX	\$9,604.63	\$3,470.15	\$13,074.78
XXXXX	\$37,500.28	\$13,548.85	\$51,049.13
XXXXX	\$13,419.48	\$4,848.46	\$18,267.94
XXXXX	\$13,165.90	\$4,756.84	\$17,922.74
XXXXX	\$61,546.23	\$22,236.65	\$83,782.88
XXXXX	\$6,777.93	\$2,448.87	\$9,226.80

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE
FIRST SET OF INFORMATION REQUESTS FROM THE ATTORNEY GENERAL
D. T. E. 05-27

Date: May 18, 2005

Responsible: John E. Skirtich, Consultant

AG-1-40: Please provide both the dollar amount and percent capitalized of the wages and salaries and of each of the employee benefits for the each of the last five years.

Response: The dollar amount of wages and salaries for each of the employee benefits for the period 2000 through the Test Year 2004 for Bay State Gas Company employees is provided in Table AG-1-40.

TABLE AG-1-40

	2000	2001	2002	2003	2004
	\$	\$	\$	\$	\$
Total Wages and Salaries	53,585,719	49,214,043	36,012,700	34,188,020	35,805,000
Capital Labor	8,434,704	8,353,523	7,008,501	5,676,477	7,386,121
Percent Capitalized	15.74%	16.97%	19.46%	16.60%	20.63%
Total Employee Benefits	12,721,966	11,203,676	15,976,775	17,062,566	17,107,166
Capitalized Employee Benefits	2,002,511	1,901,697	3,109,271	2,833,018	3,528,993
Percent Capitalized	15.74%	16.97%	19.46%	16.60%	20.63%

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE
FIRST SET OF INFORMATION REQUESTS FROM THE ATTORNEY GENERAL
D. T. E. 05-27

Date: May 18, 2005

Responsible: John E. Skirtich, Consultant (Revenue Requirements)

AG-1-44: Please provide the number of NISOURCE and Company employees at the end of each month for the years 1997 through 2004 by employee group (e.g. union, clerical, management).

Response: Please see Table AG-1-44 for the Bay State employee counts. Information for 1997 through 2000 is only available at December. Nisource Inc. has no employees.

TABLE AG-1-44

Bay State Gas Company No. of Employees

<u>Year</u>	<u>1997-2000</u>			<u>Month</u>	<u>2001</u>		<u>Total</u>
	<u>Non-Union</u>	<u>Union</u>			<u>Non-Union</u>	<u>Union</u>	
1997	NA	NA	833	Jan.	237	513	750
1998	NA	NA	861	Feb.	247	511	758
1999	NA	NA	807	Mar.	242	512	754
2000	249	512	761	April	242	508	750
				May	243	512	755
				June	245	506	751
				July	226	500	726
				August	218	497	715
				Sept.	213	495	708
				Oct.	213	494	707
				Nov.	211	496	707
				Dec.	208	494	702

TABLE AG-1-44 (Cont'd)

<u>Month</u>	<u>2002</u>			<u>2003</u>		
	<u>Non-Union</u>	<u>Union</u>	<u>Total</u>	<u>Non-Union</u>	<u>Union</u>	<u>Total</u>
Jan.	147	497	644	101	439	540
Feb.	136	486	622	101	437	538
Mar.	128	482	610	105	433	538
Apr.	128	477	605	111	430	541
May	128	476	604	111	428	539
Jun.	128	470	598	117	425	542
Jul.	126	463	589	116	421	537
Aug.	125	463	588	118	417	535
Sep.	120	459	579	114	422	536
Oct.	121	442	563	112	426	538
Nov.	113	441	554	111	423	534
Dec.	109	441	550	106	423	529

<u>Month</u>	<u>2004</u>			<u>2005</u>		
	<u>Non-Union</u>	<u>Union</u>	<u>Total</u>	<u>Non-Union</u>	<u>Union</u>	<u>Total</u>
Jan.	109	418	527	129	455	584
Feb.	112	420	532	132	454	586
Mar.	112	421	533	132	450	582
Apr.	113	424	537	0	0	0
May	110	431	541	0	0	0
Jun.	110	439	549	0	0	0
Jul.	114	443	557	0	0	0
Aug.	115	455	570	0	0	0
Sep.	121	454	575	0	0	0
Oct.	120	455	575	0	0	0
Nov.	121	454	575	0	0	0
Dec.	122	452	574	0	0	0

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE
FIRST SET OF INFORMATION REQUESTS FROM THE ATTORNEY GENERAL
D. T. E. 05-27

Date: May 18, 2005

Responsible: John E. Skirtich, Consultant (Revenue Requirements)

AG-1-47: Please indicate whether the Company incurred any labor disruption costs during the years 2003 and 2004, and, if so, please provide for each such disruption:

- (1) the date the disruption commenced;
- (2) the date the disruption concluded;
- (3) the nature of operations affected;
- (4) the estimated cost of the disruption;
- (5) the basis for calculating the estimated cost of disruption; and
- (6) the accounting treatment given the costs of each disruption.

Response: Bay State Gas Company incurred no labor disruptions or labor disruption costs during 2003 or 2004.

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE
FIRST SET OF INFORMATION REQUESTS FROM THE ATTORNEY GENERAL
D. T. E. 05-27

Date: May 18, 2005

Responsible: John E. Skirtich, Consultant (Revenue Requirements)

AG 1-57: Please itemize and quantify the year 2003 and year 2004 costs included in Account 922 -- Administrative Expenses Transferred.

Response: Table AG-1-57 details the costs included in Account 922 for the years 2003 and 2004.

TABLE AG-1-57

<u>Acct. No.</u>	<u>Account Description</u>	<u>2004</u>	<u>2003</u>
		\$	\$
692200	Payroll/Benefit costs transferred to Capital	(2,945,049)	(3,047,454)
692201	Payroll/Benefit costs transferred to Cost of Removal	(190,524)	(124,014)
692202	Administrative Expense transferred to Stores	(231,349)	(264,072)
692203	Administrative Expense transferred to Auto Clearing	(259,824)	(287,265)
692204	Payroll/Benefit costs transferred to Energy Product and Services	(214,378)	(211,050)
692205	Payroll/Benefit costs transferred for Management Fee billings	<u>27,000</u>	<u>(1,048,024)</u>
	Total	<u>(3,814,124)</u>	<u>(4,981,879)</u>

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE
FIRST SET OF INFORMATION REQUESTS FROM THE ATTORNEY GENERAL
D.T.E. 05-27

Date: May 18, 2005

Responsible: John E. Skirtich, Consultant (Revenue Requirements)

AG 1-59: Please itemize and quantify all environmental cleanup costs incurred by the Company during each of the years 2003 and 2004. Please also provide a complete accounting of each year's costs including an indication of the amounts of each activity's costs that are included in the Company's operations and maintenance expenses.

Response: Bay State received approval to recover environmental cleanup costs associated with manufactured gas plant via the Local Distribution Adjustment Clause ("LDAC"). As a result, these type costs incurred in 2003 and 2004 were deferred into regulatory assets when incurred.

A full disclosure of all manufactured gas plant cleanup costs (ERC) are included in the January 30, 2004 and January 31, 2005 Environmental Response Costs Reports.

A charge to operation and maintenance expense is recorded as revenue is generated from the ERC LDAC rates included in the calculation of customer bills. Utilizing the matching principle, the charge to expense is made to match the revenue generated.

The operation and maintenance expense for these recoveries were \$1,011,731 and \$1,210,870 for years 2003 and 2004, respectively.

The Company did not incur any environmental cleanup costs for non-manufactured gas plants. Accordingly, no other environmental cleanup costs were in operation & maintenance expense.

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE
FIRST SET OF INFORMATION REQUESTS FROM THE ATTORNEY GENERAL
D. T. E. 05-27

Date: May 18, 2005

Responsible: John E. Skirtich, Consultant (Revenue Requirements)

AG-1-62: Please provide a copy of any insurance policies and the annual expense amount relating to "key man" or "janitors" insurance where NiSource and/or the Company or its affiliate is a beneficiary.

Response: The Company has none.

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE
FIRST SET OF INFORMATION REQUESTS FROM THE ATTORNEY GENERAL
D. T. E. 05-27

Date: May 18, 2005

Responsible: John E. Skirtich, Consultant (Revenue Requirements)

AG-1-65: Please provide a detailed breakdown of the Company's 2003 and 2004 year-end balances of miscellaneous deferred debits. Please also indicate the amounts and the accounts that were charged when the deferred debits were credited during those years.

Response: Bay State Gas Company's year-end balances of miscellaneous deferred debits is included at page 27 of the Annual Report filed with the Massachusetts Department of Telecommunications and Energy. The relevant information is included for convenience as Attachment AG-1-65 (a) for year 2003 and Attachment AG-1-65(b) for year 2004.

Annual report ofBAY STATE GAS COMPANY.....Year ended December 31, 2003

EXTRAORDINARY PROPERTY LOSSES (Account 182)						
1. Report below particulars concerning the accounting for extraordinary property losses. 2. In column (a) describe the property abandoned or extraordinary loss suffered, date of abandonment or loss, date of Department authorization of use of Account 182, and period over which amortization is being made.						
Line No.	Description of Property Loss or Damage (a)	Total Amount of Loss (b)	Previously Written Off (c)	Written off During Year		Balance End of Year (f)
				Account Charged (d)	Amount (e)	
1			NONE			
2						
3						
4						
5						
6						
7						
8						
9						
10						
11	TOTALS					
MISCELLANEOUS DEFERRED DEBITS (Account 186)						
1. Report below the particulars called for concerning miscellaneous deferred debits. 2. For any deferred debit being amortized show period of amortization. 3. Minor items may be grouped by classes, showing number of such items.						
Line No.	Description (a)	Balance Beginning of Year (b)	Debits (c)	Credits		Balance End of Year (f)
				Account Charged (d)	Amount (e)	
12	Reg Asset-Customer Choice	\$ 0	\$ 0	930	\$ 62,408	\$ (62,408)
13	Reg Asset - Working Capital	0	884,813	930	0	884,813
14	Reg Asset-DSM	0			136,037	(136,037)
15	Intang. Pension Asset-FASB #87	1,131,634		263	1,131,634	0
16	Def Dr.-Environmental Regulatory Asset	2,442,900	0	263	2,442,900	0
17	LDAC Recoveries Unbilled	0		278,406	343,246	(343,246)
18	Reg Asset-Production&Storage	0	393,254	278,406	0	393,254
19	Def Dr.-FASB 109 Regulatory Asset	5,891,406		278	2,999,113	2,892,293
20	L/T Asset-Pension	7,419,526	0	219,926	49,775	7,369,751
21	L/T Asset-PostRetirement	4,861,560	12,539,436	219,926	11,921,789	5,479,207
22	L/T Asset-Non Competes	69,999	0	405	69,665	334
23	Reg Asset-ERC	0	8,175,811		0	8,175,811
24	Reg Asset MGUC Legal	44	0	419	44	0
25	Bad Debt-Gas Portion	1,700,491	7,270,699	904,186	1,700,491	7,270,699
26						
27						
28						
29						
	TOTALS	\$ 23,517,560	\$ 29,264,013		\$ 20,857,102	\$ 31,924,471

Annual report ofBAY STATE GAS COMPANY.....Year ended December 31, 2004

EXTRAORDINARY PROPERTY LOSSES (Account 182)						
1. Report below particulars concerning the accounting for extraordinary property losses.						
2. In column (a) describe the property abandoned or extraordinary loss suffered, date of abandonment or loss, date of Department authorization of use of Account 182, and period over which amortization is being made.						
Line No.	Description of Property Loss or Damage (a)	Total Amount of Loss (b)	Previously Written Off (c)	Written off During Year		Balance End of Year (f)
				Account Charged (d)	Amount Amount	
1			NONE			
2						
3						
4						
5						
6						
7						
8						
9						
10						
11	TOTALS					
MISCELLANEOUS DEFERRED DEBITS (Account 186)						
1. Report below the particulars called for concerning miscellaneous deferred debits.						
2. For any deferred debit being amortized show period of amortization.						
3. Minor items may be grouped by classes, showing number of such items.						
Line No.	Description (a)	Balance Beginning of Year (b)	Debits (c)	Credits		Balance End of Year (f)
				Account Charged (d)	Amount (d)	
12	Reg Asset-Customer Choice	\$ (62,408)	\$ 65,893	923	\$ 1,081	\$ 2,404
13	Reg Asset - Working Capital	884,813	1,421,739	495	2,356,106	(49,554)
14	Reg Asset-DSM	(136,037)	8,584,086	923,486	7,321,072	1,126,977
15	LDAC Recoveries Unbilled	(343,246)	3,301,951	921	3,675,686	(716,981)
16	Reg Asset-Production&Storage	393,254	14,669,505	495	9,919,869	5,142,890
17	L/T Asset-Pension	7,369,751	197,280	219,926	802,031	6,765,000
18	L/T Asset-PostRetirement	5,479,207	258,800	219,926	1,492,000	4,246,007
19	Reg Asset-ERC	10,672,982	24,610,517	932,430	23,850,817	11,432,682
20	Bad Debt-Gas Portion	7,270,699	16,561,624	904,186	14,481,381	9,350,942
21	Debt Redemption	453,954	1,675,035	428	631,005	1,497,984
22	Reg Asset-SQL	18,799	250	480	19,049	0
23	Reg Asset-Interruptible Transporation	(77,297)	88,370	495	26,118	(15,045)
24						
25	Total end of 2003	31,924,471				
26						
27	Accounts Reported in 2003 as					
28	Deferred fuel cost - Account 175					
29	BSG - Cares	(17,167)	78,083	495	184,261	(123,345)
30	Reg Asset-FAS 109 Taxes	5,717,382	222,018	278,114	286,330	5,653,070
31						
32						
33						
34	TOTALS	\$ 37,624,686	\$ 71,735,150		\$ 65,046,805	\$ 44,313,030

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE
FIRST SET OF INFORMATION REQUESTS FROM THE ATTORNEY GENERAL
D. T. E. 05-27

Date: May 18, 2005

Responsible: John E. Skirtich, Consultant (Revenue Requirements)

AG-1-66: Please set forth the accounting information concerning all out-of-period book adjustments made to book entries for the calendar years 2001, 2002, 2003 and 2004.

Response: Bay State Gas Company's accounting information concerning out-of-period book adjustments made to book entries for the calendar years 2001, 2002, 2003 and 2004 are detailed in Table AG-1-66.

TABLE AG-1-66

<u>Year</u>	<u>Acct. No.</u>	<u>Notes</u>	<u>Description</u>	<u>Amount</u>
				\$
2001			Nothing to Report	
2002	426	(A)	Reconciliation Adjustments to bring Financial statements in line with CGA filings.	2,239,062
	426	(A)	Balance Sheet True-Up Adjustments	366,726
	485	(D)	2002/2003 Unbilled Issue	<u>(1,400,000)</u>
			Total	<u>2,605,788</u>
2003	426	(A)	Balance Sheet True-Up Adjustments	(1,279,751)
	486	(B)	LBR Revenue-Exogenous Factor	(1,454,871)
	495	(C)	Off-system Sales 2002 Recorded in 2003	(13,464)
	485	(D)	2002/2003 Unbilled Issue	<u>1,400,000</u>
			Total	<u>(1,348,085)</u>
2004	426	(A)	Balance Sheet True-Up Adjustments	(148,681)
	486	(B)	LBR Revenue-Exogenous Factor	(2,169,462)
	799	(E)	Interruptible Sales 2003 Recorded in 2004	<u>13,119</u>
			Total	<u>(2,305,024)</u>

Debit = Increase in Net Income

Credit = Decrease in Net Income

Notes to Table AG-1-66

- (A) These dollars were recorded in non-utility income accounts and reflect the income impact of adjusting balance sheet accounts to the proper levels. Accounts that could not be supported were written off. Other account balances were adjusted to reflect supportable balances.
- (B) These revenue adjustments reflect one-time entries to record the amounts approved by the Massachusetts DTE for Lost Base Revenue
- (C) As the 2002 off-system sales activity was reconciled it was determined that this amount should have been recorded - the adjustment was made in 2003
- (D) The unbilled volumes and revenues recorded at the end of 2002 were too high as the calculation of one large customer was incorrect. The 2002 income was overstated and the 2003 income was understated by approximately this amount.
- (E) As the 2003 interruptible sales activity was reconciled it was determined that this amount should have been recorded - the adjustment was made in 2004

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE
FIRST SET OF INFORMATION REQUESTS FROM THE ATTORNEY GENERAL
D. T. E. 05-27

Date: May 18, 2005

Responsible: John E. Skirtich, Consultant (Revenue Requirements)

AG-1-67: Please provide a detailed breakdown of the Company's 2003 and 2004 year-end balances of other deferred credits. Please also indicate the amounts and the accounts that were charged when the deferred credits were debited during those years.

Response: Please see Attachments AG-1-67 (a) & (b), which provides a detailed breakdown of Bay State Gas Company's ("Bay State's") 2003 and 2004 year-end balances of "other deferred credits." Please note that Attachments AG-1-67 (a) & (b) are page 33 of Bay State's Annual Report, as filed with the Department of Telecommunications and Energy.

Annual report of.....BAY STATE GAS COMPANY.....Year ended December 31, 2003

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (Account 242)						
1. Report the amount and description of other current and accrued liabilities at end of year. 2. Minor items may be grouped under appropriate title.						
Line No.	Item (a)	Amount (b)				
1	Accrued Insurance	\$ 659,554				
2	Accrued Vacation	459,000				
3	Reserve Window Warranties	120,000				
4	Current ERC Liabilities	1,151,800				
5	Suppliers Refunds	1,063,609				
6	BOD Retirement Plan	466,950				
7						
8						
9						
		TOTAL \$ 3,920,913				
OTHER DEFERRED CREDITS (Account 253)						
1. Report below the particulars called for concerning other deferred credits. 2. For any deferred credits being amortized show the period of amortization. 3. Minor items may be grouped by classes. Show number of items.						
Line No.	Description of Other Deferred Credit (a)	Balance Beginning of Year (b)	Debits		Credits (e)	Balance End of Year (f)
			Account Credited (c)	Amount (d)		
10	Unamortized					
11	Investment Tax Credit	\$ 2,613,027	407	\$ 373,739	0	\$ 2,239,288
12	Def LNG Tank Lease Revenue	600,000		705,000	600,000	495,000
13	OPEB-Non-Union	0		0	2,819,051	2,819,051
14	LAFUT/CCC	(102,148)	232	0	119,408	17,260
15	FASB 109 Regulatory Liability	2,175,715	188	241,212		1,934,503
16	Non Compete Agreements	3,104,088	131	396,751		2,707,337
17						
18						
19						
20						
21						
22						
23						
24	TOTALS	\$ 8,390,682		\$ 1,716,702	\$ 3,538,459	\$ 10,212,439

Annual report of.....BAY STATE GAS COMPANY.....Year ended December 31, 2004

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (Account 242)						
1. Report the amount and description of other current and accrued liabilities at end of year. 2. Minor items may be grouped under appropriate title.						
Line No.	Item (a)	Amount (b)				
1	Accrued Insurance (Worker Comp., General Liab., Auto Liab.) reported on page 35 in 2004	\$ 0				
2	Board of Directors retirement plan - reported on page 35 in 2004	0				
3	Window Warranties - reported on page 35 in 2004	0				
4	Accrued Vacation	839,000				
5	Current ERC Liabilities	1,124,200				
6	Suppliers Refunds	928,110				
7	Accrued Professional Services	29,015				
8	Accrued Payroll - reported in account 232 in 2003	506,000				
9	Accrued Incentives- reported in account 232 in 2003	1,001,249				
10	Payroll liability - reported in account 232 in 2003	57,441				
11	Employment agreement and noncompete liab. -reported in 2003 in accounts 253 and 232	4,169,705				
12	Accrued medical, dental and pharmacy expenses	81,927				
	TOTAL	\$ 8,736,647				
OTHER DEFERRED CREDITS (Account 253)						
1. Report below the particulars called for concerning other deferred credits. 2. For any deferred credits being amortized show the period of amortization. 3. Minor items may be grouped by classes. Show number of items.						
Line No.	Description of Other Deferred Credit (a)	Balance Beginning of Year (b)	Debits		Credits (e)	Balance End of Year (f)
			Account Credited (c)	Amount (d)		
10	Unamortized					
11	Investment Tax Credit	\$ 2,239,288	407	\$ 373,741	0	\$ 1,865,547
12	Def LNG Tank Lease Revenue	495,000	493	495,000	0	0
13	LAFUT/CCC	17,260	232	2,328	0	14,932
14	FASB 109 Regulatory Liability	1,934,503	188	730,454	0	1,204,049
15	Non Compete Agreements	2,707,337	242,131	2,927,765	220,428	0
16	Long-Term ERC Liability	0	186	168,000	250,000	82,000
17	Credit Balance REG Asset Transfer	0		0	3,677,457	3,677,457
18	Subtotal	7,393,388				
19	This item is now reporting on					
20	Operating Reserves (261-265)					
21	OPEB-Non-Union	2,819,051	261,265	2,819,051	0	0
22						
23						
24	TOTALS	\$ 10,212,439		\$ 7,516,339	\$ 4,147,885	\$ 6,843,985

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE
FIRST SET OF INFORMATION REQUESTS FROM THE ATTORNEY GENERAL
D. T. E. 05-27

Date: May 18, 2005

Responsible: John E. Skirtich, Consultant (Revenue Requirements)

AG-1-71: Please provide a detailed description of the Company's accounting policy governing the write-off of accounts receivable during the last three years.

Response: Bay State Gas Company is on a monthly write-off program. The current policy is to allow for write-offs to occur as early as day 75, however, since the write off program runs once a month, the actual time that an account is written off can be greater than 75 days.

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE
FIRST SET OF INFORMATION REQUESTS FROM THE ATTORNEY GENERAL
D. T. E. 05-27

Date: May 18, 2005

Responsible: Joseph A. Ferro, Manager Regulatory Policy

AG-1-72: Please provide a detailed description of the Company's method of accounting for unbilled revenues. Please also provide a complete and detailed description of the formula used to determine the amount of year end unbilled revenue.

Response: Unbilled revenue for any given 12 month period is a change in the level of revenue estimated to represent volumes delivered but not yet billed in the 12th calendar month versus the revenue estimated to represent volumes delivered but not yet billed in the calendar month 12 months prior.

The development of the volume of gas used by a customer in a calendar period but not billed is calculated within the Customer Information System (CIS). This calculation uses historical consumption data specific to each individual customer to determine a relationship between heating degree days and usage. If graphed, this would be represented with a straight-line between the X axis (degree days) and the Y axis (usage per day) using a linear regression technique. Base usage is determined by locating the point at which the value of X is zero. Two additional pieces of data are required to complete the unbilled usage for any given month for each customer. The date of last meter read and the degree days experienced each day since the last meter read. Both of these pieces of data are available within CIS. The end result is an unbilled volume balance for the current month or volumes delivered to a customer but not yet billed. Unbilled volume balances are summed by accounting for each customer class. These are used to establish the unbilled asset (receivable) level for the current month.

The method as described in the previous paragraph applies to heat sensitive customers. To determine whether an account is heat sensitive, a statistical significance test is applied. This test determines whether a relationship between degree days and usage exists. There is no slope to the line developed through linear regression when the estimating process determines that an account is not heat sensitive. In other words, a relationship between degree days and usage is not used to estimate unbilled usage but instead an average use per day is used. This average use is applied to the number of days from the date of last meter read to the end of the current month. The results are summed by customer class.

Certain considerations are incorporated to recognize that base load may vary slightly from non-heat months to heat months and usage per degree day will vary slightly as weather patterns shift in and out of the heating season.

Unbilled revenue can be developed once volume balances are estimated within CIS by applying average by class volumetric margin rates. These average margin rates are developed by using data from historical rate schedule profiles by class for each month. Customer charge revenue is also developed by applying average customer charge revenue to the number of customers billed in a given month. The customer charge revenue per customer is developed by using data from historical billed revenue profiles as well.

Unbilled revenue balances are estimated by applying average volumetric margin rates to estimated unbilled volumes by class and adding this to the fixed customer charge level as determined by applying and estimated average customer charge to the billed customer level by class. Revenue is also recorded to for the gas cost revenue. This is estimated by applying the gas cost recovery rate currently in effect to the volumes as estimated in CIS. This same level of gas cost recovery is used to record an estimated gas cost expense.

This unbilled revenue balance and expense balance is recorded each month as revenue and related gas expense on the income statement and receivable and related payable on the balance sheet. The prior month balances are reversed as these have now been billed and are recorded as billed revenue and expense and receivables and payables. The net effect in any given month of unbilled on the income statement is an adjustment to change the level of unbilled revenue receivable and gas cost payable to the amount estimated by using the method as described previously. The net income statement impact for a 12 month period is the difference between the 12th month unbilled receivable balance and unbilled gas cost payable and the similar amounts for the same month 1 year prior.

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE
FIRST SET OF INFORMATION REQUESTS FROM THE ATTORNEY GENERAL
D. T. E. 05-27

Date: May 18, 2005

Responsible: John E. Skirtich, Consultant (Revenue Requirements)

AG-1-73: Please itemize by account and amount all advertising and media-related costs included in operations and maintenance expense. Please also include a copy of each and every advertisement and the cost of each.

Response: Please see Bay State's initial filing at Exhibit BSG/JES-5, pages 1 through 24.

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE
FIRST SET OF INFORMATION REQUESTS FROM THE ATTORNEY GENERAL
D. T. E. 05-27

Date: May 18, 2005

Responsible: John E. Skirtich, Consultant (Revenue Requirements)

AG-1-75: Please itemize the amounts of lobbying expenses included in operations and maintenance expense for each of the years 2003 and 2004. For purposes of this request, use the Department's broad definition of lobbying activities (including broad support of legislative activities) (see, e.g., D.P.U. 1720, p. 75; D.P.U. 86-33-G, p. 101).

Response: There are no lobbying expenses included in operations & maintenance expense for the years 2003 and 2004. Lobbying expenses may be found listed in Account 426.4 on page 80A of the Company's Annual Return to the Department of Telecommunications and Energy. See Attachments AG-1-75 (a) & (b).

80A

Annual report ofBAY STATE GAS COMPANY.....Year ended December 31,2003

EXPENDITURES FOR CERTAIN CIVIC, POLITICAL AND RELATED ACTIVITIES

(Account 426.4)

1. Report below all expenditures incurred by the respondent during the year for the purpose of influencing public opinion with respect to the election or appointment of public officials, referenda, legislation or ordinances (either with respect to the possible adoption of referenda, legislation or ordinances or repeal or modification of existing referenda, legislation or ordinances); approval, modification, or revocation of franchises; or for the purpose of influencing the decisions of public officials which are accounted for as Other Income Deductions, Expenditures for Certain Civic, Political and Related Activities; Account 426.4.

2. Advertising expenditures in this Account shall be classified according to subheadings, as follows: (a) radio, television, and motion picture advertising; (b) newspaper, magazine, and pamphlet advertising; (c) letters or inserts in customers' bills; (d) inserts in reports to stockholders; (e) news-

paper and magazine editorial services; and (f) other advertising.

3. Expenditures within the definition of paragraph (1), other than advertising shall be reported according to captions or descriptions, clearly indicating the nature and purpose of the activity.

4. If respondent has not incurred any expenditures contemplated by the instructions of Account 426.4, so state.

5. For reporting years which begin during the calendar year 1963 only, minor amounts may be grouped by classes if the number of items so grouped is shown.

Note: The classification of expenses as nonoperating and their inclusion in this account is for accounting purposes. It does not preclude Commission consideration of proof to the contrary for ratemaking or other purposes.

Line No.	Item (a)	Amount (b)
1	Consulting Fees	\$ 117,000
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
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31		
32		
33		
34		
35		
36		
37		
38		
39		
40		
41		
42	TOTAL	\$ 117,000

80A

Annual report ofBAY STATE GAS COMPANY.....Year ended December 31,2004

EXPENDITURES FOR CERTAIN CIVIC, POLITICAL AND RELATED ACTIVITIES

(Account 426.4)

1. Report below all expenditures incurred by the respondent during the year for the purpose of influencing public opinion with respect to the election or appointment of public officials, referenda, legislation or ordinances (either with respect to the possible adoption of referenda, legislation or ordinances or repeal or modification of existing referenda, legislation or ordinances); approval, modification, or revocation of franchises; or for the purpose of influencing the decisions of public officials which are accounted for as Other Income Deductions, Expenditures for Certain Civic, Political and Related Activities; Account 426.4.

2. Advertising expenditures in this Account shall be classified according to subheadings, as follows: (a) radio, television, and motion picture advertising; (b) newspaper, magazine, and pamphlet advertising; (c) letters or inserts in customers' bills; (d) inserts in reports to stockholders; (e) news-

paper and magazine editorial services; and (f) other advertising.

3. Expenditures within the definition of paragraph (1), other than advertising shall be reported according to captions or descriptions, clearly indicating the nature and purpose of the activity.

4. If respondent has not incurred any expenditures contemplated by the instructions of Account 426.4, so state.

5. For reporting years which begin during the calendar year 1963 only, minor amounts may be grouped by classes if the number of items so grouped is shown.

Note: The classification of expenses as nonoperating and their inclusion in this account is for accounting purposes. It does not preclude Commission consideration of proof to the contrary for ratemaking or other purposes.

Line No.	Item (a)	Amount (b)
1	Consulting Fees	\$ 108,093
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42	TOTAL	\$ 108,093

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE
FIRST SET OF INFORMATION REQUESTS FROM THE ATTORNEY GENERAL
D. T. E. 05-27

Date: May 18, 2005

Responsible: John E. Skirtich, Consultant (Revenue Requirements)

AG-1-76: Please itemize and quantify the costs associated with any shareholder services or dividend reinvestment programs expensed during each of the years 2003 and 2004.

Response: As described in the testimony of Stephen H. Bryant, Bay State Gas Company was merged with NIPSCO Industries in 1999. At the time of the merger with Columbia Energy, Bay State became a subsidiary of the newly formed NiSource Inc. As a result of these corporate changes, Bay State has not had publicly traded stocks or a dividend reinvestment program for its own stock since 1999.

All shareholder services expenses and expenses related to NiSource Inc.'s dividend reinvestment program, which is managed by NiSource Corporate Services Company and which costs exceed \$2M, are allocated entirely to NiSource Inc.

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE
FIRST SET OF INFORMATION REQUESTS FROM THE ATTORNEY GENERAL
D. T. E. 05-27

Date: May 18, 2005

Responsible: John E. Skirtich, Consultant (Revenue Requirements)

AG-1-88: Please indicate whether the Company uses normalization accounting for all book/tax timing differences.

Response: Bay State Gas Company uses normalization accounting for all book/tax timing differences.

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE
FIRST SET OF INFORMATION REQUESTS FROM THE ATTORNEY GENERAL
D. T. E. 05-27

Date: May 18, 2005

Responsible: Stephen H. Bryant, President

AG-1-91: Please provide copies of all responses to Information Requests provided by the Company in this proceeding.

Response: Any response to Information Requests submitted by the Company in this proceeding will also be furnished to the Office of the Attorney General.

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE
FIRST SET OF INFORMATION REQUESTS FROM THE ATTORNEY GENERAL
D. T. E. 05-27

Date: May 18, 2005

Responsible: John E. Skirtich, Consultant (Revenue Requirements)
As to Objection: Legal Counsel

AG-1-94: Please itemize and quantify the political contributions made by the NISOURCE and any of its affiliates during each of the last three years.

Response: Objection. The question is overbroad and not calculated to lead to the production of admissible evidence that would be relevant to any material issue in this proceeding.

Notwithstanding the objection, but rather specifically maintaining it, Bay State Gas Company did not make political contributions during the last three years.